



Performance Audit

Climate Change Adaptation Actions

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of the Auditor General**

**Nuku'alofa
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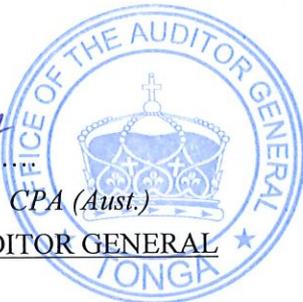
Your Reference:

Date: 30th April, 2025

To the Honourable Speaker
Legislative Assembly
Nuku'alofa

I have the honour to submit herewith the Performance Audit Report on “Climate Change Adaptation Actions”, in accordance with section 10A of the *Public Audit Act 2007 (as amended)*.


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Cathreen Mafi *CPA (Aust.)*
ACTING AUDITOR GENERAL



cc: Hon. 'Aisake Valu Eke
Prime Minister
Prime Minister's Office

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PERFORMANCE AUDITS MAY COVER ONE OR MORE GOVERNMENT AGENCIES, MINISTRIES, OR PUBLIC ENTERPRISES, WHERE AUDIT MAY FOCUS ON THE OPERATIONS OF A SINGLE ENTITY OR ON PARTICULAR ISSUES ACROSS A NUMBER OF ENTITIES.

PERFORMANCE AUDITS ARE REPORTED SEPARATELY TO PARLIAMENT.

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LIST OF ABBREVIATIONS

CDP	Community Development Plan
DCC	Department of Climate Change of the MEIDECC
GoT	Government of Tonga
JNAP 1	Joint National Action Plan on Climate Change Adaptation and Disaster Risk Management 2010-2015
JNAP 2	Joint National Action Plan 2 on Climate Change and Disaster Risk Management 2018-2028
MEIDECC	Ministry of Meteorology, Energy, Information, Disaster Management, Environment, Climate Change and Communications
MIA	Ministry of Internal Affairs
MORDI	Mainstreaming of Rural Development Innovation Tonga Trust
NCCCC	National Climate Change Coordinating Committee
NGO	Non-Government Organization
NPD	National Planning Division of the Prime Minister's Office
PSCECCDRM	Parliamentary Standing Committee for Environment, Climate Change and Disaster Risk Management
PMO	Prime Minister's Office
TCRTP	Tonga Climate Resilient Transport Project
TOR	Terms of Reference

Foreword

We conducted this audit as part of a global cooperative audit initiative known as the Cooperative Audit on Climate Change Adaptation Actions (CCAA). The CCAA audit was coordinated by two organisations within the International Organisation of Supreme Audit Institutions (INTOSAI), namely the INTOSAI Development Initiative (IDI) and the INTOSAI Working Group on Environmental Auditing (WGEA).

While both mitigation and adaptation to climate change are crucial, adaptation is particularly vital given the immediate and severe threats faced by a vulnerable Pacific Island nation such as Tonga. Adaptation involves adjusting to the impacts of climate change that are occurring or are expected to occur.

In 2010, Tonga developed its first Joint National Action Plan on Climate Change Adaptation and Disaster Risk Management 2010-2015 (JNAP 1). This was the first for the Pacific Islands region. Tonga's second JNAP (JNAP 2) is for the period 2018 to 2028.

This audit examined whether the implementation of the JNAP 2 was effectively managed. We found that the JNAP 2 and its related documents outline comprehensive details on: adaptation actions to be carried out; the key institutions and their roles and responsibilities; and monitoring and reporting arrangements. We identified the need to strengthen implementation of some of the requirements in these documents for improved results. The arrangements/requirements that have been set out for the implementation of the JNAP 2 serve various purposes that all contribute towards the achievement of the objectives of the JNAP 2.

The audit aimed to contribute to improved governance, accountability and effectiveness in climate change adaptation activities.

We kindly acknowledge and appreciate all the assistance provided by the MEIDECC and other relevant entities during the conduct of this audit.

Executive Summary

In this performance audit we examined whether the Department of Climate Change is effectively managing the implementation of the Joint National Action Plan 2 on Climate Change and Disaster Risk Management 2018-2028 (JNAP 2) to achieve its objectives.

The audit looked at the following audit questions:

- Is there an effective national climate change adaptation plan in place?
- Were appropriate arrangements in place to ensure the effective implementation of climate adaptation actions?
- To what extent have intended results and objectives been achieved?

Main Findings

The JNAP 2 and its related documents provide a detailed plan of action for Tonga's climate change adaptation work for the period of 2018-2028. It comprises the key actions, key institutions and their roles and responsibilities, monitoring and reporting requirements.

However, the implementation of these requirements needs to be strengthened. The integration of the JNAP 2 actions is not always clear in the Corporate Plans of implementing ministries. Two entities are outlined as responsible for coordination of climate change activities. Roles and responsibilities should be implemented and reviewed to ensure they are effective and clear with no duplication.

There are delays in reporting on the progress of implementation of the JNAP 2. Only one progress report has been prepared 5 years into the 10-year term of the JNAP 2, although an annual progress report was required. No Annual Implementation Plan have been prepared. The Department of Climate Change has mechanisms in place to secure funds for climate activities, but they have not yet prepared an overall financial report for the JNAP 2.

Database for a climate program was not reviewed to ensure they are accurate and complete at all times. There were delays in implementation of a project. The water tanks program was observed to not achieve its intended objective of providing water to recipient households as many recipient households still have no guttering installed, for months or years.

Recommendations are outlined below for the JNAP Secretariat, MEIDECC and Project Management Unit of the TC RTP.

Conclusions

The Department of Climate Change (DCC) of the MEIDECC can improve its effectiveness in managing the implementation of the JNAP 2 by considering implementing the recommendations provided in this report. The JNAP 2 and its related documents provide a detailed plan of action for Tonga's climate change adaptation work for the period of 2018-2028. It comprises the key actions and key institutions and their roles and responsibilities. However, the integration of the JNAP 2 actions is not always clear in the Corporate Plans of implementing ministries.

Implementing of responsibilities need to be strengthened and reviewed to ensure their effectiveness and that there is no duplication. Appropriate and effective arrangements/mechanisms should be in place to facilitate the implementation of responsibilities, for example, coordination and reporting of climate change activities, maintain accurate records/databases in relation to projects/programs, preparing financial report for the JNAP 2, preparing the JNAP 2 Annual Implementation Plan.

Other implementing ministries need to strengthen their monitoring mechanisms to avoid/minimize delays in implementation. The water tanks program is implemented without ensuring that intended results are achieved.

Recommendations:

1. *That the JNAP Secretariat identifies and secures the staff resources and appropriate arrangements to be able to collect and compile the financial reports for the funds allocated for the activities under the JNAP*
2. *That the JNAP Secretariat strengthens its process to systematically collect, collate, evaluate, report and integrate all climate change projects/programs in the country into the work of the JNAP 2 in order to identify and help secure the resources required to coordinate all climate activities in Tonga*
3. *That the JNAP Secretariat ensure that there is clear outline of responsibilities of the NCCCC and the JNAP Secretariat in relation to the coordination of climate activities in the country so as to prevent duplication of responsibilities*
4. *That the JNAP Secretariat strengthens integration of JNAP 2 activities into the Corporate Plans of implementing ministries.*
5. *That the Project Management Unit of the TCRTP project implement additional monitoring and reporting arrangements over the project to address any delays in implementation.*
6. *That the JNAP Secretariat assigns appropriate resources for preparing the JNAP 2 Annual Implementation Plan, that establishes a clear mechanism that enables them to receive all climate change reports from all stakeholders as soon as possible and addresses cause of non-responsiveness from stakeholders in relation to quarterly reporting.*
7. *That the MEIDECC incorporates into their plan for the water tanks program the need to ensure that the water tanks are in fact supplying water to the recipients, thus considering and incorporating all aspects of this process, including installing of guttering for the tanks, into the program and allocating resources accordingly*
8. *That the JNAP Secretariat regularly reviews the records (database) maintained in relation to climate change projects/programs to ensure they are complete and accurate to facilitate improved decision making.*

1. Introduction

Background

The Tonga Office of the Auditor General (TOAG) has conducted this audit as part of a global cooperative audit initiative known as the Cooperative Audit on Climate Change Adaptation Actions (CCAA). The CCAA audit is coordinated by two organisations within the International Organisation of Supreme Audit Institutions (INTOSAI), namely the INTOSAI Development Initiative (IDI) and the INTOSAI Working Group on Environmental Auditing (WGEA). Under the initiative, 48 Supreme Audit Institutions (SAIs) undertook a CCAA audit during 2024 in one of four topic areas – implementing climate change adaptation plans or actions, disaster risk recovery, water resource management, and sea level rise and coastal erosion.

Nine SAIs in the Pacific region are taking part in the CCAA project, along with SAIs from Europe, Africa, Asia, the Caribbean, South America and Canada. The IDI and WGEA have supported the SAIs in conducting their audits. In 2025, after the SAIs have completed and published their audits a global overview report will be prepared for presentation to international stakeholders and events including the 2025 United Nations Climate Change Conference (COP30) in November 2025. As well, a regional overview report will be prepared about the results of the CCAA audits in the Pacific region.

The TOAG conducted its CCAA audit on the topic area of implementing climate change adaptation plans or actions. Tonga’s Joint National Action Plan 2 on Climate Change and Disaster Risk Management 2018-2028 (JNAP 2) outlines the climate change adaptation actions Tonga has adopted. Climate change adaptation is the process of adjusting to the effects of climate change. The Department of Climate Change (DCC) of the Ministry of Meteorology, Energy, Information, Disaster Management, Environment, Climate Change and Communications (MEIDECC) strives to put in place an effective system for climate change adaptation.¹

The audit aimed to contribute to Tonga’s adaptation work by auditing and reporting on the government’s efforts to adapt to climate change, including examining the implementation of the JNAP 2. The audit would contribute to improved governance, accountability and effectiveness in climate change adaptation activities.

Objectives & Questions

The objective of the audit is to examine whether the Department of Climate Change is effectively managing the implementation of the Joint National Action Plan 2 on Climate Change and Disaster Risk Management 2018-2028 (JNAP 2) to achieve its objectives.

The audit looked at the following audit questions:

- Is there an effective national climate change adaptation plan in place?
- Were appropriate arrangements in place to ensure the effective implementation of climate adaptation actions?
- To what extent have intended results and objectives been achieved?

¹ Department of Climate Change, Ministry of MEIDECC, <https://climatechange.gov.to/>, accessed March 2025

Scope & Approach

The audit focused on the development and implementation of the national climate change adaptation plan. It looked at whether intended results and objectives had been achieved. The audit included examining the progress of a few adaptation projects. The audit covered the Department of Climate Change (DCC) of the MEIDECC as well as other ministries responsible for implementation.

Criteria

Audit criteria was derived from the Paris Agreement, JNAP 2, JNAP 2 Institutions TOR, JNAP 2 Monitoring & Evaluation System Guide, as well as regional/international guidelines or good practices.

Methodology

We reviewed and analysed climate change adaptation conventions/agreements, guidelines, plans and reports to provide benchmarks for the audit and identify planned arrangements and what has been achieved so far.

We conducted interviews of relevant individuals responsible for aspects covered in the audit.

We also directly sighted or physically inspected results of work implemented to corroborate progress reports we reviewed.

Standards used for the audit

We conducted this performance audit in accordance with the International Standards of Supreme Audit Institutions on Performance Audit (ISSAI 3000). These standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions and recommendations based on our audit objectives.

Report Organization

This report presents in Chapters 2 to 4 the findings and recommendations for this audit, under each audit question.

2. Is there an effective national climate change adaptation plan in place?

Climate change risks and actions

Article 7 of the Paris Agreement requires assessment and prioritization of climate change impacts, risks and vulnerabilities and formulating prioritized actions, taking into account vulnerable people, places and ecosystems. The JNAP 2 outlines assessed and prioritized climate change impacts, risks, vulnerabilities, and actions. Vulnerable sectors are identified as well as the corresponding vulnerable groups within each sector.

The Vulnerability and Adaptation Assessments in Tonga's Third National Communication on Climate Change outlines sectors in Tonga that are vulnerable to climate change, which include: agriculture, fisheries, coastal areas, water resources, lands and Geospatial Information, infrastructure, biodiversity, and health. Each vulnerable sector has its adaptation measures. Vulnerable groups were identified to be those with the possibility to be affected when climate change affected the vulnerable sectors.

In 2010, Tonga developed its first Joint National Action Plan on Climate Change Adaptation and Disaster Risk Management (JNAP 1). This was the first for the Pacific Islands region. The JNAP 2 outlines the climate change priorities for Tonga, endorsed by the Director of Climate Change, CEO for the MEIDECC and Cabinet, to guide the work of the Department of Climate Change. The six objectives of the Climate Change Policy provided the basis for the JNAP 2. The activities identified were prioritized based on lessons learned during JNAP 1, consultation during the JNAP 2 development process, and detailed vulnerability assessment carried out by the JNAP Task Force for the Tonga Third Communication.

Document Review of JNAP 2 shows various approaches were employed by the government to guarantee that discussions regarding climate change, disaster-related issues, and the needs of local communities were sufficiently addressed and integrated into JNAP 2. This involved one-on-one consultation with stakeholders which were then succeeded by several workshops aimed at identifying gaps and confirming key activities for JNAP 2. These activities were then aligned with the objectives and sub-objectives of the Climate Change Policy. Civil Society and NGO forums were invited to participate in consultation workshops. There was also incorporation of results of community engagement activities undertaken by MORDI (Mainstreaming of Rural Development Innovation Tonga Trust) in partnership with the Ministry of Internal Affairs (MIA) while developing 119 Community Development Plans (CDPs) as well as the reviews of these CDPs. Development of CDPs prioritize high level of involvement of women and youth.

Identify and secure funds for implementation

The technical guidelines for the national adaptation plan process recommend identification of cost of implementation and how to secure funds to meet costs. Paragraph 2.3 (iii) of the JNAP 2 Institutions TOR requires that the JNAP Secretariat *submit the JNAP 2 Annual Report to the MEIDECC CEO at the end of the first quarter of the new financial year. The annual report will include an annual financial report at the end of each financial year.*

JNAP 2 outlines in Annex 2 the indicative budget for its 6 Objectives and 26 Sub-objectives. More detailed costs are to be identified at the sector, ministry and project levels.

The DCC employs various mechanisms to secure funding for its climate change activities. The DCC reported in MEIDECC's Annual Report 2022/23 that it received \$658,600 from the recurrent budget provided by the Government of Tonga. The Department managed to secure additional funds from donors and development partners with a total of \$45.4 million (\$8m for the Endowment Fund and \$37.4m as the operation fund), to implement 12 projects. The DCC develops climate change project proposals for approval.

The DCC has in place the National Climate Change Roundtable, which establishes an opportunity to attract financial support from donors to help fund climate resilience activities. This helps to build the working relationship between the Government of Tonga (GoT) and donors to ensure sustainability of funding. The Department of Climate Change reported in its Annual Report that it initiated the joint donor roundtable with the Ministry of Finance to strengthen collaboration and to have just one donor round table. The National Climate Change Roundtable aims to emphasize Tonga's desire to further enhance and forge sustainable partnerships with current and potential donor partners and also allows for open and in-depth dialogue that will focus on potential opportunities, partnerships, and synergies toward the transformational change by maximizing on investment in Tonga's climate resilient-low carbon development pathway. The roundtable presents what has been achieved in the past, efforts currently underway and requisite changes and consequent assistance.

We reviewed a couple of projects and found that they have managed to successfully, over time, secure funds to implement projects incrementally. For example, the program of distribution of water tanks implemented by the Prime Minister's Office and the MEIDECC was funded over the years by many projects, funds and donors, including the Climate Change Trust Fund, National Water Tank Project, MORDI, China Aid, Korea Aid, NZ Aid, and GoT contribution.

Under the Tonga Rural Innovation Project II (TRIP II), the Mainstreaming of Rural Development Innovation Tonga Trust (MORDI), an NGO, conducted fundraising and secured funds to fund 231 water tanks out of a total of 475 identified beneficiaries. This became Phase 1 of the project. The villages in the district continued fundraising to obtain funds for the 244 remaining water tanks. The 244 water tanks will become Phase 2 of the project.

Financial reports have been prepared for the projects we reviewed. The table below provides a summary of the expenses reported by MORDI for the 231 water tanks it installed.

Expenses	TOP\$	%
Installation guttering	47,548.20	8
Installation tanks hardstand	94,565.93	16
Fabrication, delivery and installation of the tanks	432,662.73	75
TOTAL	574,776.86	100

Source: Project Completion Report, May 2021, "The Project to Enhance Disaster Preparedness for Water Security"

The Tonga Climate Resilient Transport Project (TCRTP), one of the projects under the JNAP 2, regularly prepares its financial reports.

The JNAP Secretariat has prepared a progress report for the JNAP 2. It is dated July 2021. We reviewed this progress report and found report on progress of achieving the objectives of the JNAP 2. There is yet to be an annual financial report for each financial year, as required by the JNAP 2 Institutions TOR, however there are already financial reports for the individual projects of the JNAP 2.

The effect of not having an annual financial report for each financial year, as required by the JNAP 2 Institutions TOR is that a report does not exist for the overall financial progress of implementation of the JNAP 2. Decision making in relation to the finance side of the JNAP 2 can be improved if it is based on a financial report that brings together all projects under the JNAP 2 into one report.

With the objective of having annual financial reports for the JNAP 2, it should be recommended:

Recommendation

- 1. That the JNAP Secretariat identifies and secures the staff resources and appropriate arrangements to be able to collect and compile the financial reports for the funds allocated for the activities under the JNAP 2.*

If the recommendation is implemented, improvements could be expected, including; account for funds provided to the government for climate activities; have in place control and transparency mechanisms to review the expenditures for climate change activities; and have an overview of national spending on climate activities.

MEIDECC's Response:

The JNAP 2 Progress Report came out in 2021. Major improvements since 2021, including establishment of six permanent positions for the JNAP Secretariat in 2024. Therefore, there is no lack of staff in the JNAP Secretariat.

This recommendation is currently a work in progress. The Climate Budget Tagging Tool was recently introduced but not yet operational. MEIDECC/Department of Climate Change is working closely alongside the Ministry of Finance to incorporate and utilize this tool as it will help monitor and track climate related expenditures in the national budget system. Once fully operational and running, this tool will be able to provide a more accurate account for funds spent on climate activities across the government line ministries only.

3. Were appropriate arrangements in place to ensure effective implementation of climate adaptation actions?

Clear identification of roles and responsibilities

The JNAP 2 recommends an effective overall governance framework with clear identification of roles and responsibilities. The JNAP 2 sets out the management structure for the implementation of the JNAP 2, please refer to Figure 1. The JNAP 2 and the JNAP 2 Institutions Terms of Reference 2021 (JNAP 2 Institutions TOR) set out the key institutions to support the implementation of the JNAP 2. These documents provide very detailed information on the roles and responsibilities of the key institutions to coordinate, monitor, and report on the implementation of the JNAP 2.

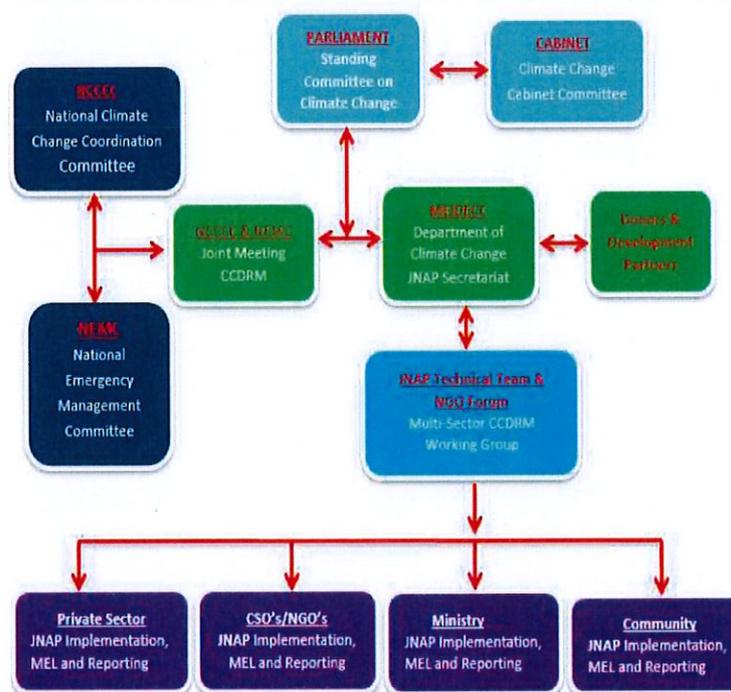


Figure 1: JNAP 2 Management Structure

Source: Figure 12 of the JNAP 2, p.45

The JNAP 2 states that the JNAP Secretariat is responsible for coordinating all climate activities in Tonga, to assist in avoiding duplication. The JNAP 2 also states that the NCCCC is responsible for coordination of all climate change related activities. The JNAP 2 Institutions TOR states that the NCCCC shall oversee and ensure the national co-ordination of all activities, government or otherwise, relating to climate change. This coordination responsibility should be clearly outlined. It currently appears that both the JNAP Secretariat and the NCCCC are required to be carrying out the same responsibility.

Implementation of coordination responsibility can also be strengthened. For example, donors/development partners at times supply funds directly to the NGOs and private sector without the knowledge of the JNAP Secretariat. The JNAP Secretariat can learn of this during interactions in meetings. As mentioned above, the JNAP 2 outlines as one of the responsibilities of the JNAP Secretariat is to *manage and coordinate all climate and disaster activities in Tonga....avoiding duplication*. Duplication can happen if funds are provided to different entities across Tonga to do the same thing, without having that one body that makes sure that that does not happen. This body should be able to have some process in place to know when climate funds come into the country and where it goes to. This is the coordination process to avoid duplication. There needs to be an effective process to systematically collect, collate, evaluate, report and integrate this climate information into the work of the JNAP 2.

The JNAP Taskforce, comprising of the JNAP Technical team and JNAP NGO Forum, holds regular meetings. By the time of this report, the minutes of the meetings of the JNAP Taskforce has not yet been made available to the audit team. We, therefore, have not yet confirmed how often these meetings were held, who attended, what information was collected from NGOs and how often.

The situation found was caused by lack of review of responsibilities to ensure their effectiveness and enable identification of whether there is clear outline of responsibilities.

The effects of the situations found are that there is less effective oversight role as complete picture or information of climate change work in the country is not able to be systematically captured and accessed to be used for decision making. Not having clear roles and responsibilities and lack of coordination of climate activities in the country would increase risk of duplication of work.

Recommendations

- 2. That the JNAP Secretariat strengthens its process to systematically collect, collate, evaluate, report and integrate all climate change projects/programs in the country into the work of the JNAP 2, in order to identify and help secure the resources required to coordinate all climate activities in Tonga*
- 3. That the JNAP Secretariat ensure that there is clear outline of responsibilities of the NCCCC and the JNAP Secretariat in relation to the coordination of climate activities in the country so as to prevent duplication of responsibilities.*

If these recommendations are implemented, there would be improved coordination of all climate activities in the country and improved decision making based on complete information.

MEIDECC's Response:

In practice, there is no duplication of responsibilities, however the duplication is in the 'wording'. Both groups play a coordination role but at different levels. The Department will review the responsibilities during the Mid-term review of JNAP 2 (2025) and make necessary changes in wording to clearly outline the responsibilities of the JNAP Secretariat and NCCCC as provided in their TORs and the JNAP 2 to avoid duplication and ensure consistency of information across these two documents.

The JNAP 2 Monitoring and Evaluation Framework (System Guide) and Standard Operating Procedures (SOP) establishes the framework and process to systematically collect, collate, evaluate, report and integrate all climate change activities of JNAP 2.

Integration of climate change adaptation from national into sector, ministry/organizational and program/project level

The JNAP 2 outlines the responsibilities of the JNAP Secretariat to include *integrate JNAP actions into Corporate Plans and Annual Management Plans.*²

The JNAP 2 sets out in *Annex 1: Results Framework* its sub-objectives, activities, and lead coordinating agencies for each activity, to assist in achieving its 6 Objectives.

JNAP 2 sub-objective 4.1, Activity 4.1.2 is *To timely implement the Tonga Climate Resilient Transport Project (TCRTP) to facilitate the safe, efficient and sustainable movement of people and goods in Tonga while strengthening resiliency of the transport sector.* The Ministry of Infrastructure outlines in its Corporate Plan 2020/21-2022/23 (p. 19) the activity of *Timely facilitation to the TCRTP.* The TCRTP is funded by the World Bank from 2018 and implemented by the Project Management Unit of the Ministry of Infrastructure. The TCRTP is to complete implementation by 31 December 2024.

JNAP 2 sub-objective 4.4 is to *Fully implement community development plans that are aligned with the goal and targets of a Resilient Tonga in 23 champion villages, one in each district throughout Tongatapu and the outer islands.* The lead coordinating agencies are JNAP Secretariat, all relevant Ministries, private sector, NGOs, and communities. The Prime Minister's Office in its Corporate Plan 2020/2021-2022/23, p. 50 outlines the responsibilities for its Villages and Rural Development Division which includes oversight of the implementation of community and district plans.

We reviewed 35 Community/village Development Plans (CDPs). Each CDP contained a prioritized list of issues for the village. We compiled all these priorities from all the CDPs reviewed and the order of ranking for issues, from highest, are as follows: 1) Water tanks; 2) Supply of water in the village; 3) Food security (agriculture and fisheries); 4) Road works; 5) Community halls; 6) Damage caused by livestock (increase in free roaming animals, poor pig fences etc.); 7) Bus stand; and 8) Coastal erosion.

The MEIDECC and the Prime Minister's Office has implemented a program that distributes water tanks throughout the islands of Tonga. However, the Corporate Plans of these respective ministries do not clearly outline the related JNAP 2 sub-objective or activity.

The situation found was caused by not having appropriate reviews to ensure integration of JNAP 2 activities into Corporate Plans. If integration is not conducted, it would result in being more difficult to ensure implementing ministries will implement programs/projects they are responsible for.

Recommendation

- 4. That the JNAP Secretariat strengthens integration of JNAP 2 activities into the Corporate Plans of implementing ministries.***

If the recommendation is implemented, it could be expected that the implementing ministries will provide for the resources required to implement the activities they outline in their Corporate Plans. It would also increase awareness of the JNAP 2.

² JNAP 2, p.46

MEIDECC's Response

Integration of JNAP activities to line ministries' Corporate Plans was done in 2020. The JNAP Secretariat (as part of the JNAP monitoring & evaluation process) will review relevant Corporate Plans to evaluate status of JNAP activities that have been integrated and note any new activities that need to be integrated.

Effective implementation strategy

Spending was within budget but there were delays in the progress of completing works.

Reviewed the audited financial statements of the TCRTTP project for the year ended 30th June 2023. It showed spending was within budget. The total cumulative budget TOP \$66,398,311 and the actual cumulative spending for the period was TOP \$25,918,090, surplus TOP \$40,480,221.

Road Identification Name	Contractor	Estimated date of completion	% completed in June 2024	Cause of delay, if any
Liku Road, Lot 3 (Vaini - Fua'amotu)	To'a Civil & Contractor	Jul-24	70%	<ul style="list-style-type: none"> Cash flow
Loto Rd, Lot2, T5 (Makapaeo - Matahau)	Five Star	Oct-24	30%	
Loto Rd, Lot 1, T4 (Matahau - Fo'ui)	Luna Eva	Sep-24	70%	<ul style="list-style-type: none"> Difficulties in sourcing compliant aggregates Water issue
Liku Rd, Lot 1 (Veitongo - Fonongahina)	Ca Bella Pacific	Jul-24	70%	<ul style="list-style-type: none"> Some delays in accordance with previously submitted work program, but still well ahead to complete the works within the September 2024 quarter.

The audit team conducted site visits to the roads in November 2024 and found that the roads that were estimated to be completed in July 2024 were still not completed in November 2024. The reason provided was that materials were being imported and there were delays in ship arrival.

Recommendation

- That the Project Management Unit of the TCRTTP project implement additional monitoring and reporting arrangements over the project to address any delays in implementation.***

If these recommendations are implemented, the Project Management Unit can be in a better position to timely identify and address issues so as to minimize impact on timely delivery of project outputs.

TCRTP Project Management Unit's Response

- Rehabilitation of Liku Road (Vaini – Fua'amotu) – Cash issue was due to slow processing of variation on the pavement works
- Rehabilitation of Loto Road (Makapaeo – Matahau) – Took time to source bitumen and sealing aggregates, only securing them in December 2024 and they manage to complete the sealing works on 31 December 2024
- Rehabilitation of Loto Road (Matahau – Fo'ui) – Water mains for both Hihifo and Fo'ui were not originally install correctly in the early 2010s. They were not at the appropriate depth and were not straight. The contract reached Practical Completion on 30 December 2024.
- Rehabilitation of Liku Road Lot 1 – there were further delays with sourcing aggregates, but the works reached Practical Completion on 27 December 2024, well ahead of the contract intended completion date in April 2025.

The estimated completion dates at the time of the audit were according to the contractors' work programmes at the time. The contracts' Intended Completion Dates are different, and were later in 2024 or early in 2025.

4. To what extent have intended results and objectives been achieved?

Monitoring and reporting

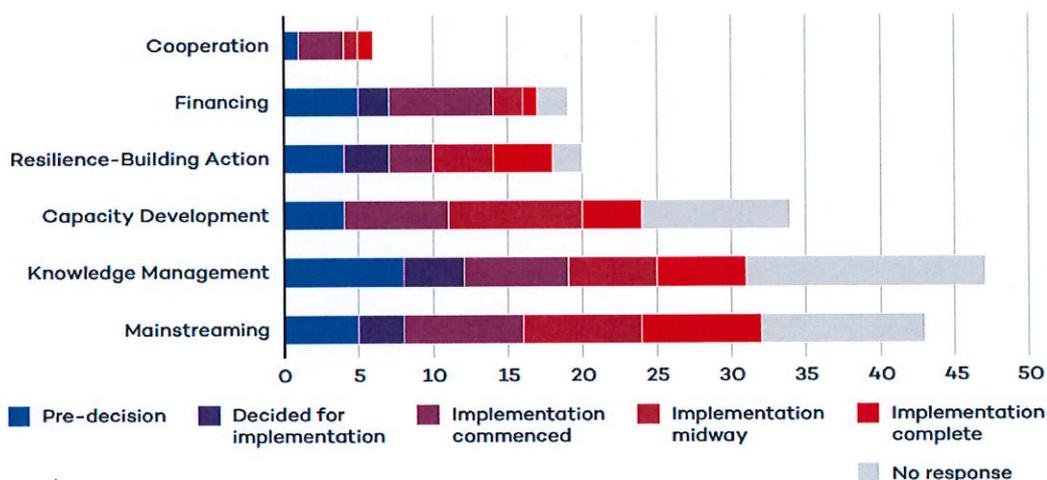
The Technical guidelines for the national adaptation plan process requires effective arrangements for monitoring and reporting.

The Department of Climate Change (DCC) of MEIDECC has developed the JNAP 2 Monitoring & Evaluation System Guide in October 2019. The JNAP Secretariat is to lead and coordinate the implementation of the JNAP 2 M&E system. The JNAP Secretariat has appointed a Monitoring, Evaluation, Reporting & Learning Officer.

In accordance with its TOR, the JNAP Secretariat is required to prepare the JNAP 2 Annual Implementation Plans, Quarterly Reports & Annual Reports (both reports to include narrative and financial).

Five (5) years into the 10-year term of the JNAP 2, only one report has been prepared, it is dated July 2021. No other quarterly or annual report had been prepared other than this report. In MEIDECC's Annual Report 2021/22, it reported that the JNAP Secretariat was in the process of compiling its 2nd progress report due in FY2022/23. In April 2024, the time of this audit, this 2nd progress report has still not been completed.

The JNAP 2's 2021 progress report stated that since it is the first progress report, it serves the dual purpose of assessing (1) if progress was made on activities over the past 3 months and (ii) the implementation stage of activities to date. The report provides the status of progress towards achieving each objective, please refer to Figure below. The activities that are under the JNAP 2 are not outlined with their progress. There is also no financial report.



Source: JNAP 2 Progress Report 2021, p.14

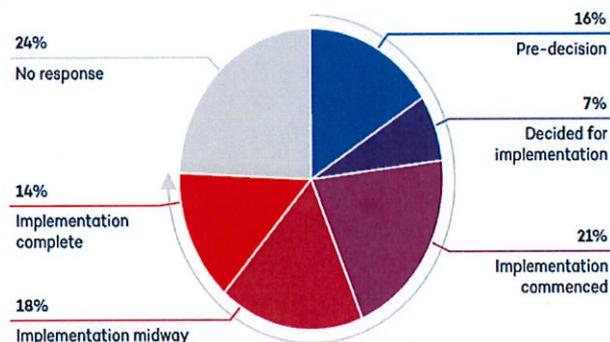
Figure 2: Implementation status of JNAP 2 activities under the 6 objectives of the JNAP 2 from inception to September 2020

The JNAP Secretariat disseminates and gathers JNAP 2 quarterly progress monitoring questionnaires via the Corporate Plan quarterly reporting process administered by the National Planning Division (NPD) of the Prime Minister's Office (PMO). The questionnaire requires completing the following information: name of contributing stakeholders; indicator for which you are reporting on; Indication of whether activity is in your corporate plan; Progress in the activity in the last 3 months; Current status of this activity; Capacity issues that need to be addressed; Comments and lessons for advancing activity for the next 3 months.

The JNAP Secretariat integrating their work with the existing reporting mechanism of the NPD helps to encourage the stakeholders to integrate the relevant sector plan activities into their Corporate Plans, as they have to report on activities under both plans.

The completed JNAP 2 questionnaires are then collated by the NPD and submitted to the JNAP Secretariat for data entry, analysis, and reporting. This provides the input for the JNAP 2 overall report. Also, in the TOR for the JNAP Secretariat is consolidating and producing a quarterly report including technical, administrative, and financial updates on the work on implementing the JNAP 2.

The Figure below shows that 24% responses were not received from stakeholders in relation to reporting on implementation status of JNAP 2 activities.



Source: JNAP 2 Progress Report 2021, p. 14

Figure 3: Implementation status of JNAP 2 activities

The Department of Climate Change stated that stakeholders may not know how to complete the questionnaire or do not have time. The NPD are often short staffed and not able to follow up on reports that have not been submitted or not properly completed. And also, not enough resources at the DCC to assist in this follow-up activity.

The effect of the situation found is that responsiveness to quarterly questionnaires does not improve and less able to monitor the progress of implementation causing delays in overall JNAP 2 reporting.

As mentioned above, no Annual implementation Plan has been prepared. This requirement is outlined in the TOR for the JNAP Secretariat.³ It is to be presented to donors and development partners during the annual climate change round tables.⁴ The JNAP Task Force is required to identify and monitor the financial costs of implementing the JNAP 2 Annual Implementation Plan.⁵ The Annual Implementation Plan would assist in setting of monthly and quarterly meetings of the key institutions/committees of the JNAP 2.⁶

³ Paragraphs 1.5 & 2.2, JNAP 2 Institutions Terms of Reference, November 2021, p.4-5

⁴ Paragraph 3.2, JNAP 2 Institutions Terms of Reference, November 2021, p.10

⁵ Paragraph 9.3, JNAP 2 Institutions Terms of Reference, November 2021, p. 11

⁶ Paragraph 5.4, JNAP 2 Institutions Terms of Reference, November 2021, p.7

No resources has yet been assigned for the preparation of the Annual Implementation Plan. The Annual Implementation Plan would assist to operationalize the long-term JNAP 2 plan, making it more manageable to implement. With no Annual Implementation Plan, there is no documented and defined guide for implementation of the JNAP 2 on an annual basis. Monitoring activities can be improved if they are based on annual work plans.

We reviewed the MEIDECC Annual Reports and there are no regular reports on meetings of the key JNAP 2 institutions, as required by the TOR, for the JNAP Secretariat to do.⁷ They have outlined having these meetings in their annual planned activities and set the KPI as ‘number of minutes of meetings recorded and completed’ but they have not directly reported on the KPI. Some information on meetings held are sometimes stated in the MEIDECC Annual Report.

The JNAP Secretariat has an advisory role to the Department of Climate Change, the MEIDECC, the JNAP Task Force (comprising of technical experts from government ministries and departments and representatives from the NGOs and private sector), the National Climate Change Coordinating Committee (NCCCC), and the Parliamentary Standing Committee for Environment, Climate Change and Disaster Risk Management (PSC ECCDRM). As part of this advisory role, the JNAP Secretariat shall ensure that the required plans and reports (as mentioned above) are prepared and submitted in a timely manner. The TOR states that the JNAP 2 Annual Report is to be submitted to the NCCCC and PSC ECCDRM to assist with higher-level decisions on climate change and disaster risk management matters.⁸

Recommendation

- 6. That the JNAP Secretariat assigns appropriate resources for preparing the JNAP 2 Annual Implementation Plan, that establishes a clear mechanism to enables them to receive all climate change reports from all stakeholders as soon as possible and addresses cause of non-responsiveness from stakeholders in relation to quarterly reporting*

If the recommendation is implemented, the JNAP Secretariat can improve timeliness and responsiveness of quarterly reporting from stakeholders. Improves ability to monitor progress of JNAP implementation with more regular and timely reports and improves identification of lessons learned, making revisions and improvements. The Annual Implementation Plan sets out timeline, resources for the work for each year of the term of the JNAP 2. It helps to monitor and learn lessons, taking implementation one year at a time.

MEIDECC's Response

The recommendation is currently in practice. Resourcing of JNAP Secretariat was the establishment of six permanent positions in 2024. Increased staffing capacity will help JNAP Secretariat prioritize monitoring and evaluation and provide timely reporting of progress of JNAP 2.

The mechanisms established for JNAP reporting from relevant Government line ministries is the JNAP Monitoring & Evaluation System Guide and Standard Operating Procedure. Cause of non-responsiveness of reporting from line ministries is a capacity issue. It can be within particular ministry or with National Planning who lead in government monitoring and evaluation, and data collection. The establishment of a JNAP M&E Officer in 2024 was also to help address this issue.

Implementation of JNAP 2 follows the Ministries' Annual Management Plan after JNAP activities were integrated to relevant ministries' Corporate Plans. Collect and collate only activities within the scope of JNAP 2 because that is the plan. Not “all” CC activities in the country.

⁷ TOR 5. Meetings, JNAP 2 Institutions Terms of Reference, November 2021, p.6

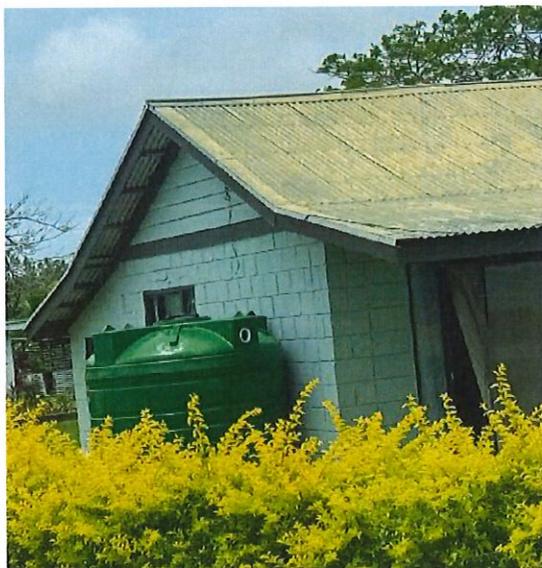
⁸ Paragraph 3.3.4, JNAP 2 Institutions Terms of Reference, November 2021, p. 6

Achieving objectives and intended results

The expected impact of the program of installing water tanks throughout the islands of Tonga was to ensure sustainable supply of sufficient and good quality water for Tonga. Water tanks were installed throughout Tonga but many water tanks were without installed guttering for months or years and therefore have not been able to collect and supply water to the recipient households

The MEIDECC and the Prime Minister's Office implemented a program that install water tanks throughout the islands of Tonga. The MEIDECC's Annual Report for the financial year 2022/23 reported a target of 6,000 water tanks (5,000Litres) throughout Tonga by 2023. According to MEIDECC's records, for Tongatapu island only, since 2018, 9,525 requests for water tanks have been received. 7,298 (77%) of those requests have been met and 2,227 (23%) have not been met. However, we have traced water tanks installed by one of the implementing organizations under this program to MEIDECC's records and found that they do not appear in MEIDECC's records. Therefore, the records maintained at MEIDECC in relation to this program needs to be updated and reviewed to ensure it is accurate and complete, accessible and useful for decision making. The government and many donors/development partners, NGOs and communities, over the years, have contributed to this program.

Audit visited the Lapaha district and observed that there are many water tanks in this district that still have no guttering. This situation also exists in other districts of Tongatapu. We observed a couple of community halls with one water tank each but there is still no guttering installed or no down pipe. In times of cyclones, community halls provide shelter to those whose houses may not withstand the force of the cyclones. It is very important to have sufficient supply of water to cater for those who will use the community halls.



Source: Audit team

Figure 4: Many households were observed with water tanks installed but no guttering

Water tanks were distributed under various government and donor programs/projects. For example, under the Tonga Rural Innovation Project II, the Mainstreaming of Rural Development Innovation (MORDI), an NGO, installed the tanks hardstand, tanks and guttering, so that it was quickly ready to be used or consumption by households.

For other programs/projects, the households were asked to install the tank hardstand. Upon inspection that the tank hardstand is in place, the water tank is then delivered and installed. Sometimes the guttering was provided, sometimes it was not, but it is the recipient households who are responsible for installing the guttering. As we carried out field visit to the villages around Tongatapu, we were able to see many water tanks without guttering. For most of the households, this situation existed for a very long time, while others recently received their water tanks in 2024, but months have passed and they have still not installed a guttering.

The MORDI was able to identify that households needed assistance in installing guttering or that it was risky to leave this part of the project for the households to complete as they may not do it. MORDI were able to assist so that by the completion of the project, the water tanks were ready to collect and supply water to the recipients.

The situation found was caused by not timely identification and addressing the issue that there is the risk that recipients may not be able to install guttering or would not put in the effort to install the guttering. Records (database) maintained by MEIDECC for this program were not reviewed by a supervisor to ensure they are complete and there are no errors.

The effects of the situations found were that there are so many water tanks distributed but are not supplying water to the recipients. If records (database) are not accurate and complete, they are less likely to be used in decision making. These are important information that future decisions can be based on. The benefits of utilizing them in decision making cannot be realized if they are not used.

Recommendations

7. *That the MEIDECC incorporates into their plan for the water tanks program the need to ensure that the water tanks are in fact supplying water to the recipients, thus considering and incorporating all aspects of this process, including installing of guttering for the tanks, into the program and allocating resources accordingly*
8. *That the JNAP Secretariat regularly reviews the records (database) maintained in relation to climate change projects/programs to ensure they are complete and accurate to facilitate improved decision making.*

If these recommendations are implemented, there would be improved water security throughout Tonga and improved decision making that is based on accurate and complete records.

5. Glossary

downpipe	A downpipe directs rainwater from the roof gutter to the tank, essentially channeling the water into the tank
guttering	System of open pipes on a building that collects and carries rain from the roof to the water tanks
hardstand	A hardstand for water tank is a solid, paved area built beneath the tank, typically made of concrete, designed to provide a stable and level base to support the tank's weight preventing potential damage from uneven ground, settling soil, or heavy loads, while also allowing for proper drainage and access around the tank

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Prime Minister's Office, Corporate Plan 2020/2021-2022/23

JNAP 2 Institutions Terms of Reference 2021

Tonga Climate Change Policy 2016

GUID 3910: Central Concepts for Performance Auditing

MORDI, TRIP II mid-term review report, 24 November 2021

MORDI, Project Completion Report, May 2021

TCRTP, Aide Memoir, May 2024

TCRTP, Progress Report June 2024