TOAG

Tonga Office of the Auditor General

INTEGRITY, ACCOUNTABILITY, & TRANSPARENCY

Performance Audit

Tonga's Preparedness for Implementation of Sustainable Development Goals

To the Honourable Speaker

Legislative Assembly

I have the honour to submit herewith the Performance Audit Report on "Tonga's Preparedness for Implementation of Sustainable Development Goals", in accordance with section 10A of the *Public Audit Act 2007 (as amended)*.

Sefita Tangi *FCPA (Aust)*

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cc: Hon. Rev. Dr. Pohiva Tu'i'onetoa

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FOREWORD

Our collective and combined efforts to attain the national impact and national outcomes (7) pointed to in our national plan, the Tonga Strategic Development Framework II, *TSDF II*, is the ultimate objective. The Government has incorporated the United Nations' 2030 Agenda of 17 Sustainable Development Goals, *SDGs*, and 169 targets in to our national plan thus, we are joining together with all Member States of the UN in working towards the *SDGs*. I am very pleased to introduce this audit, it is a milestone for our Performance Audit Division and mark our roles in reviewing and monitoring of our progresses in the pathway towards our national outcomes and *SDGs* at the same time.

The 2030 Agenda for *SDGs* noted that "Governments have the primary responsibility for follow-up and review, at the national, regional and global levels, in relation to the progress made in implementing the *SDGs* and targets" over the fifteen year period.

The Tonga Office of the Auditor General (*TOAG*) can make an essential contribution to the success of the 2030 Agenda and the *SDGs*. The *TOAG* has a role with regard to the reviewing and monitoring of the implementation of the *SDGs*.

This audit is envisaged as one of the first responses of the *TOAG* in contributing to *SDGs* implementation, follow-up and review by providing independent oversight on the government's efforts in the early implementation of the *SDGs*. The *TOAG* also plans to undertake performance audits in the context of the *SDGs* in future. In carrying out the work of the *TOAG*, it contributes to the implementation of *SDGs* 16, which envisages effective, accountable and transparent institutions. The performance audits carried out would help to identify areas our nation can improve in order to achieve the *SDGs*.

This audit was carried out as a cooperative audit, supported by the Division for Public Administration and Development Management of the United Nations Department of Economic and Social Affairs, Knowledge Sharing Committee of the International Organisation of Supreme Audit Institutions (*INTOSAI*), Pacific Association of Supreme Audit Institutions (*PASAI*), other *INTOSAI* regions and Supreme Audit Institutions. The cooperative audit enabled the exchange of valuable knowledge and experience amongst all those involved which facilitated the conduct of the audit.

Sefita Tangi *FCPA*
AUDITOR GENERAL

OUTLINE OF THE REPORT

NATIONAL PREPAREDNESS FOR SUSTAINABLE DEVELOPMENT GOALS (*SDGS*) IMPLEMENTATION

Audit revealed that notable progress has been made towards integration of the 2030 Agenda and its *SDGs* through the localisation of *SDGs* targets and goals into Tonga's National Framework: Tonga's Strategic Development Framework (*TSDF II*) 2015-2025. The One Process System provides a system for integrated Corporate Planning and Budgeting identifying capacity and resource needs with risk assumptions and mitigation of the risks. Monitoring systems for the *SDGs* still needs improvements and more collaboration.

AUDIT AT A GLANCE

SDG RADAR

Radar Scale:
1 – Least preparation efforts
5 – Most preparation efforts
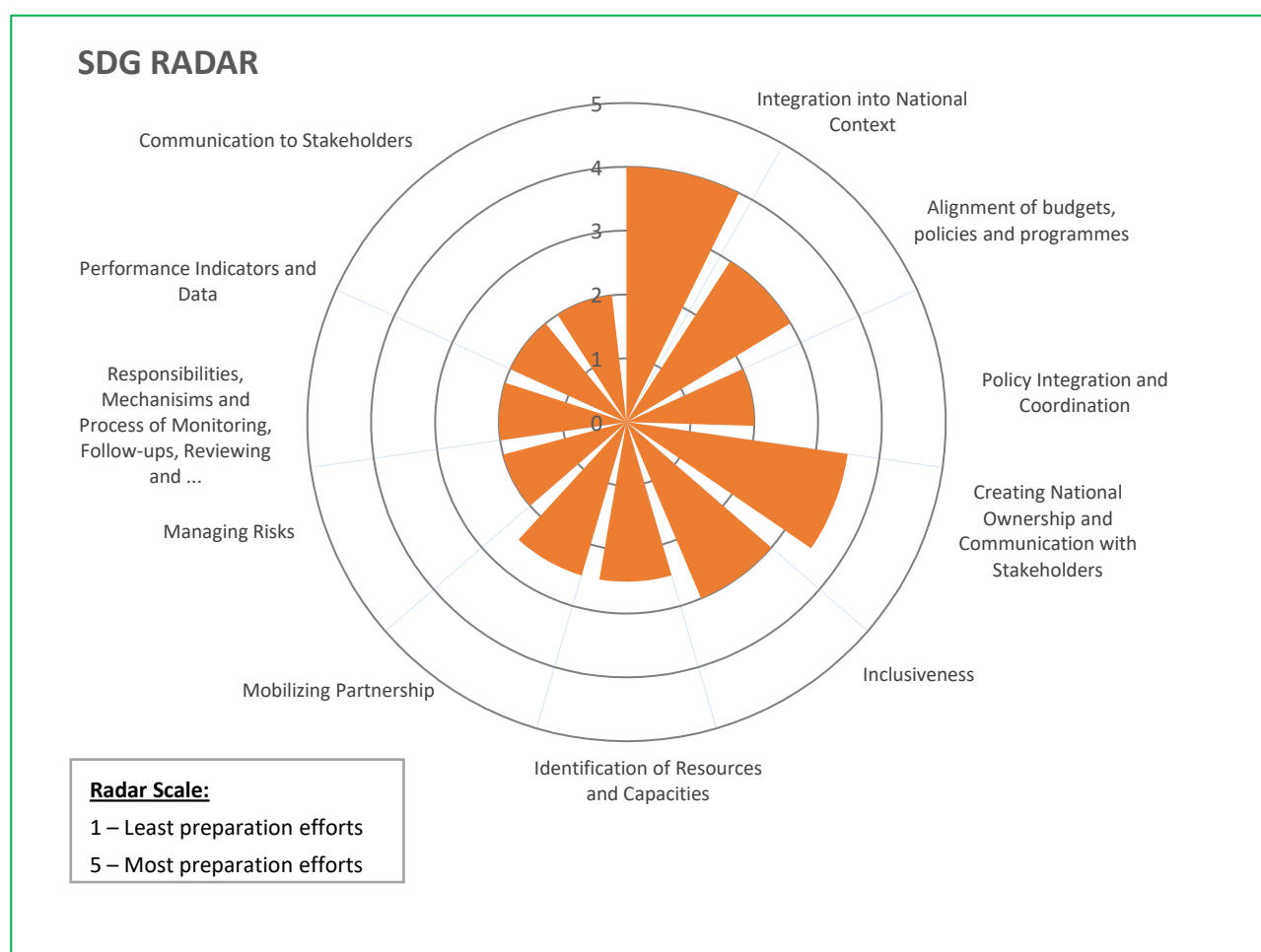
With regards to the efforts that Tonga has taken into the preparing for the implementation of the *SDGs*, the *SDG* radar shows that Tonga has best performed in integrating the *SDGs* into its national context and least performed in policy integration and coordination, identification of responsibilities, mechanisms, process of monitoring, follow-ups, review and reporting, performance indicators and data, and communication to stakeholders.

EXECUTIVE SUMMARY

Signed in September 2015 by the 193 United Nations Member States, which includes Tonga, the 2030 Agenda for Sustainable Development is *"a plan of action for people, planet and prosperity"*. The 17 *SDGs* and 169 targets of the 2030 Agenda builds on its predecessor the Millennium Development Goals and aims to stimulate actions over a 15 year period in areas of critical importance for humanity and planet. It promotes universal peace, while seeking to eradicate poverty in all its forms and dimensions. It is a global pact unanimously agreed to by the Member States to take bold and transformative steps to shift the world onto a sustainable and resilient path, while leaving no one behind.

Therefore, based on three audit objectives *(Figure 1),* this performance audit was conducted to determine the extent to which the actions implemented by the Government of Tonga at the national level, are adequate to support preparedness for the implementation of the *SDGs*.

Figure 1: Audit Objectives for the Performance Audit of Tonga's Preparedness for Implementation of SDGs.

Audit Objectives:

1. To what extent has the government adapted the 2030 Agenda into its national context?

2. Has the government identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?

3. Has the government established a mechanism to monitor, follow up, review and report on the progress toward the implementation of the 2030 Agenda?

The audit obtained our audit findings from document analysis and interview assessments with the National Planning Division of the Prime Minister's Office (*PMO*), the Budget Division of the Ministry of Finance (*MoF*), and the Tonga Statistics Department (*TSD*). As well as questionnaires that were sent to the Office of the Chief Clerk of Parliament.

KEY FINDINGS AND RECOMMENDATIONS:

Audit Objective 1: To what extent has the government adapted the 2030 Agenda into its national context?

A. *Findings:*
1. Tonga's government has nationally recognised its responsibility for the implementation of the 2030 Agenda and *SDGs*.
2. The Parliament is coordinating different committees to work together on *SDGs* Oversight.
3. Proposal for the establishment of a formal national governance structure is awaiting approval from Cabinet.
4. National Communication Strategy is not yet in place.
5. The *SDGs* has been localised into Tonga's national framework: *TSDF II*.

6. The One Process Systems integrates Planning with Budgets to align with the *SDGs*.
7. The *TSDF II* cascading Planning System sets Tonga's Vertical Policy coherence.
8. The *TSDF II* established Tonga's horizontal policy coherence system.
9. The *TSDF II* has identified the process for the inclusiveness.

B. Recommendations:

1. *The National Planning Division (PMO) with the assistance of Tonga Sustainable Development Technical Committee (TSDTC) or the Technical staff work together to map all relevant International Frameworks and Regional Frameworks that Tonga is part of into the TSDF II. This will promote further integration of the 2030 Agenda and its SDGs into Tonga's context.*

2. *The National Planning Division (PMO) to (1) Actively pursue the completion of the Communication Strategy with the intent to roll out the Strategy early in 2019 to the member of the Tonga Sustainable Development Taskforce (TSDT) (if approved by then) so that TSDT may ignite it within their respective sectors; and (2) Identify how Tonga fits into the UN Pacific Communication and Advocacy Strategies 2018 – 2022. For successful implementation of the 2030 Agenda and its SDGs, Tonga can no longer implore its normalcy of each Ministries, Departments and Agencies (MDAs) working on its own to achieve its own outputs because an integrated agenda demands that communications and implementing agencies work together from the onset to capitalize on communications and public advocacy as a key means of implementation.*

3. *Parliament Office of the Chief Clerk commit to coordinate different committees in discussion on how to work together on SDGs oversight. The recommended actions could introduce formalized systems to Parliament paving clearer role of Parliament in the ownership of the SDGs.*

4. *The National Planning Division (PMO) coordinate with the Ministry of Internal Affairs, all Sectors, and People Representatives or Parliament to align Sector, Island, District, and Community Plans with the TSDF II. Government Priorities needs to be addressed especially at the community level so it could be represented upwards through its District and Island Plans. Sector plans, District plans and Island Plans through the Community Development Plans (CDP) provide more integration and inclusiveness as these plans integrate the voices of those at the grass roots, the most vulnerable, the disable, women, and the youth. Integrating these plans will emphasize "No one left behind."*

Audit Objective 2: Has the government identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?

A. *Findings:*

10. Tonga Uses the Program Budget System which is more outcome based than participatory.
11. One Process System makes arrangements for the identifications of performance gaps and solutions to bridge the identified performance gaps but it is yet to be fully utilized by *MDAs*.
12. No clear integrated financing strategy for achieving the *SDGs* by 2030.
13. The One Process System makes arrangements for the identifying Risks and Assumptions needs to be utilized by *MDAs*.

B. Recommendations:

5. *The Budget Division (MoF) and National Planning Division (PMO) continue to offer capacity building workshops on conducting performance gap analysis and proper strategic solution process. This will aid MDAs to correctly identify resource and performance needs and gaps for accurate gap assessment and resourcing which will lead to better monitoring and evaluation.*

6. *The Budget Division (MoF) to take into account the Addis Ababa Action financing mechanisms and conduct an assessment of the effectiveness of the current resource mobilization efforts currently in place and identify innovative methods for mobilizing resources needed for implementation of the SDGs and other national priorities.*

Audit Objective 3: Has the government established a mechanism to monitor, follow up, review and report on the progress toward the implementation of the 2030 Agenda?

A. *Findings*
14. Tonga will be presenting its first Voluntary National Review (VNR) in 2019.
15. *MDAs* are required to Monitor, Evaluate, and Report on their own Performance and Progress.
16. The Tonga Strategy for the Development of Statistics 2019-2023 has been finalized and launched in December 2018
17. Fragmented system in producing Performance indicators and data.
18. The Tonga Strategy for the Development of Statistics 2019-2023 has taken into account communication to stakeholder in *its Strategic Objective 2: Communication, Access, Use*; and *Strategic Objective 4: National Statistical System Coordination*.

B. *Recommendations:*
7. *The effective merging of TSD, National Planning Division -PMO, and MDAs establish coordination efforts to assure that correct indicators and targets are established. More importantly, the producing of information are user-driven and the effective utilization of information for evidence-based decision making. The implementation of the Tonga Strategy for Development of Statistics is key for coordination of producers of information in the National Statistical System. This will clearly identify who is doing what and when, harmonize standards and procedures, and also mobilize capacity to produce quality information in a timely manner. This will promote the accuracy of data in the progress of implementing the 2030 Agenda leading to better monitoring, evaluation, and reporting.*

CONCLUSION

Although, there is a need for improvement towards engaging public awareness, the Government of Tonga has adequately adapted the 2030 Agenda and its *SDGs* into its national context. Mechanisms in place for the identification and mobilization of resources and capacities established by the One Process system is yet to be fully utilized. Monitoring and Evaluation Framework established by the *TSDF II* still needs close collaboration between sectors, *MDAs*, the National Planning Division - *PMO* and *TSD* in order for the adequate monitoring and evaluation.

CHAPTER 1 - INTRODUCTION

Audit Topic   **Tonga's Preparedness for the Implementation of the SDGs**

Audit Rationale

1.1 The rationale to undertake the audit builds on the lessons learned from the Millennium Development Goals implying that proper preparedness is imperative for successful implementation of the *SDGs*. Tonga must be adequately prepared with institutional mechanisms that will encourage the implementation of the *SDGs* embodying the principles of the 2030 Agenda of leaving no one behind.

1.2 The audit also contributes to achieving one of the Auditor General's strategic priorities which aims to build the capacity of Performance Audits. The *INTOSAI* Development Initiative (*IDI*) and the Pacific Association of Supreme Audit Institutions (*PASAI*) have provided support to Supreme Audit Institutions in conducting this International Standards of Supreme Audits Institutions (*ISSAIs*) based cooperative performance audits on the preparedness for the implantation of the *SDGs* within each country's national context.

1.3 Lastly, this audit is the first response made by *SAI* Tonga in contributing to the SDGs implementation by providing an independent oversight of the government of Tonga's efforts in implementing the SDGs programs and activities.

Audit Objective

1.4 The audit focuses on the following three audit objectives:
1. *To what extent has the government adapted the 2030 Agenda into its national context?*
2. *Has the government identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?*
3. *Has the government established a mechanism to monitor, follow up, review and report on the progress toward the implementation of the 2030 Agenda?*

1.5 For each of the audit objectives, audit questions were derived to assess its specific audit objective. The audit questions were then divided into themes that address the major principles of the 2030 Agenda and its SDGs (refer to *Annex 1*).

Scope

1.6 Using a combination of the system and result oriented approach, the performance audit assessed the actions taken by the Government of Tonga since September 2015 to prepare for the implementation of the 2030 Agenda at the national level only.

1.7 The audit did not cover the analysis of the implementation of the SDGs in Tonga, but only the readiness of Tonga to implement the SDGs.

1.8 Further, the audit utilized the '*Whole of Government'* cross-cutting approach to examine how government in conjunction with other key stakeholders are mobilising resources and capacities to undertake the task of implementing the *SDGs*. The Whole of Government approach systematically cuts across silos to ensure that the efforts of government ministries and programmes are fully aligned and coordinated to provide integrated responses to national development needs and priorities. Whole of Government seeks unity of purpose among all government actors, levels, and sectors supported by a high degree of political will.

1.9 The audit primarily assessed the activities of the leading agencies involved in the implementation of the *SDGs*.
- The National Planning Division - *PMO*
- The Budget Division - *MoF*
- *TSD*.

Criteria

1.10 Audit criteria used for assessment were extracted from the *United Nations Resolution 70/1* and *United Nations Development Group (UNDG) (2017) Mainstreaming the 2030 Agenda for Sustainable Development Reference Guide to UN Country Teams*. The criteria were then localized into the context of Tonga.

Methodology

1.11. The methodology employed for audit consisted of:

Method	Sources of Data		Analysis
Preliminary Study – Pre Study Questionnaires.	➢ National Planning Division (at this time it was still under *MoF*) - ➢ *TSD*	November 2017	Content Analysis
Interviews with Management and Staff.	➢ National Planning Division (now under PMO) ➢ Budget Division (MoF) ➢ *CEO* of *TSD*	April, May, August 2018	Interview Content Analysis
Questionnaire adapted from UNDP and IPU self-assessment toolkit for Parliaments and the Sustainable Development Goals.	➢ Parliament's Office of the Chief Clerk. ➢ Parliament's Chair of the PAC.	September, October 2018	Content Analysis and Desk Review
Analysis of External and Internal documents	➢ Documents received from the National Planning Division (*PMO*), the Budget Division (*MoF*), and *TSD*. ➢ Questionnaire Answers ➢ Interview Contents ➢ UN documents		Document Analysis and Desk Review

Standards

1.12. The audit was planned, conducted, and reported in accordance with *ISSAIs* on Performance Audits.

Report Organisation

1.13. From this point forward, the overall organisation of the report is as such:

Chapter 2	Overview.
Chapter 3	Findings for the Audit Objective 1 – Integration of the 2030 Agenda into the national context.
Chapter 4	Findings for the Audit Objective 2 – Resources and Capacities for Implementing the 2030 Agenda.
Chapter 5	Findings for the Audit Objective 3 – Monitoring, Follow-Up, Review and Reporting on Progress towards the implementation of the 2030 Agenda.
Chapter 6	Analysis of audited entities comments on Findings, conclusion and recommendations
Chapter 7	Conclusion
Chapter 8	Recommendations

CHAPTER 2 – OVERVIEW

The 2030 Agenda for Sustainable Development

2.1 In September 2015, member states of the General Assembly of the United Nations, including Tonga, adopted the resolution *"Transforming our world: the 2030 Agenda for Sustainable Development."* The 2030 Agenda builds on the successes of the Millennium Development Goals and *"recognises that eradicating poverty in all its forms and dimensions, including extreme poverty, is the greatest global challenge and is an indispensable requirement for sustainable development[1]."* The 2030 Agenda is a plan of action for the people, the planet, prosperity, peace, and partnerships known as the five P's *(Figure 2)*.

Figure 2: The 5 P's of the 2030 Agenda

Source: http://www.oneworldcentre.org.au/global-goals/agenda-2030-and-the-sdgs. Accessed October, 2018.

2.2 The 2030 Agenda contains 17 aspirational goals referred to as the SDGs that aims to achieve global social, economic, and environmental sustainable development *(Figure 3)*. The 17 SDGs underscores the need for integration and collaboration between all countries in order to achieve the goals and leave no one behind.

2.3 The 2030 Agenda emphasises the aspirational aspect of the goals recognising that the reality of the goals can only be achieved through respecting a country's national priorities and policies. Which means that each government defines its own national targets guided by the level of ambition of the global targets.

2.4 The 2030 Agenda also recognises that successful implementation of the SDGs will require broad and inclusive participation from all levels of government and society until 2030.

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[1] A/RES/70/1Transforming our world: 2030 Agenda for Sustainable Development

Figure 3: The 17 Sustainable Development Goals of the United Nation's 2030 Agenda.

Source: United Nations

2.5 The 2030 Agenda calls for multi-stakeholder partnerships and collaboration to share expertise, data, information, knowledge, technology, capacity, and financial resources in order to support SDGs implementation (*Figure 4*). Refer to *Annex 2* for Stakeholder Analysis.

Figure 4: Multi-Stakeholder Collaboration
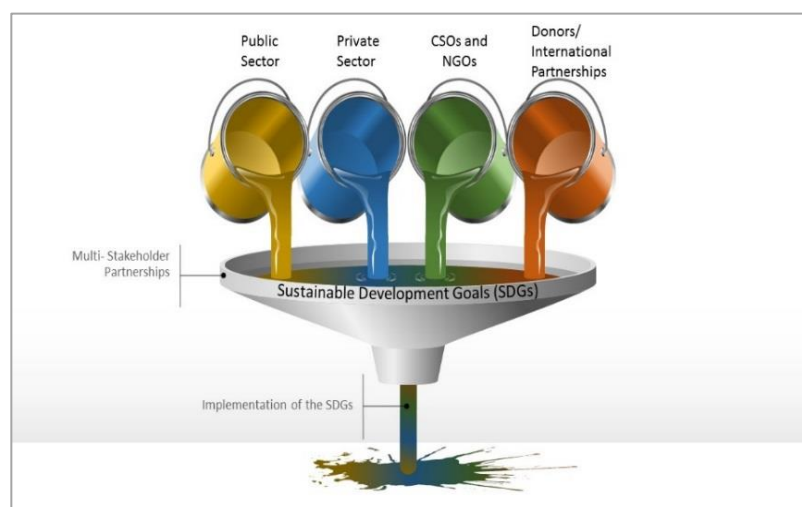
Source: Audit Analysis

Tonga and the 2030 Agenda

2.6 Tonga's national government plays a critical role in leading *SDGs* implementation and preparing for *SDGs* implementation at the sub-national, national, regional, and international level.

2.7 The following *MDAs* were discovered to be the core agencies in preparing for the implementation the *SDGs*.

1. National Planning Division-*PMO*. The leading coordinating agency, the National Planning Division-*PMO* is responsible for the oversight, reporting, and coordination of the preparedness for *SDGs* implementation. National Planning Division-*PMO* is Tonga's focal point for policy implementation support as it provides a comprehensive, integrated, and holistic approach to planning and policy formulation around the pillars of *TSDF II* and the *SDGs*.

2. The Budget Division-*MoF*. Responsible for mobilizing financing strategies and solutions for the funding of *SDGs* through the One Process Corporate Planning System and International Aid Donor Partnerships.

3. *TSD* lead and coordinate the production, management, and usage of statistical information which is needed to inform the development and implementation of policies and the monitoring progress towards *SDGs*[2].

2.8 One Process System. One Process is the integrated Corporate Planning tool that the Government of Tonga uses for its *MDAs* three year rolling corporate plans. Significance of the tool is the following:

1. The One Process system provides a structure of a results chain for all *MDAs* to follow when linking its outputs to the *TSDF* II organisational outcomes and national outcomes. Since, the *SDGs* have been localized to the *TSDF II* outcomes, it is implied that when the *MDAs* link its outputs to the *TSDF II* outcome it also links to the significant *SDGs* goal the outcome relates to.

2. The One Process system provides linkages of *MDAs* budgets to the *SDGs*. *MDAs* budget and financing is dependent on the priority outputs declared in the *MDAs* Corporate Plans.

3. The One Process System aids in the monitoring and evaluation of *SDGs* progress since *MDAs* are responsible for monitoring and reporting its own progress towards its outputs mentioned in their respective Corporate Plans.

2.9 Government of Tonga current overall structure of the interactions of the core implementing agencies is shown in *Figure 5*.

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[2] Tonga's Statistics Development Strategy 2018-2023.

Figure 5: Relationship of Tonga's core SDGs implementing agencies.
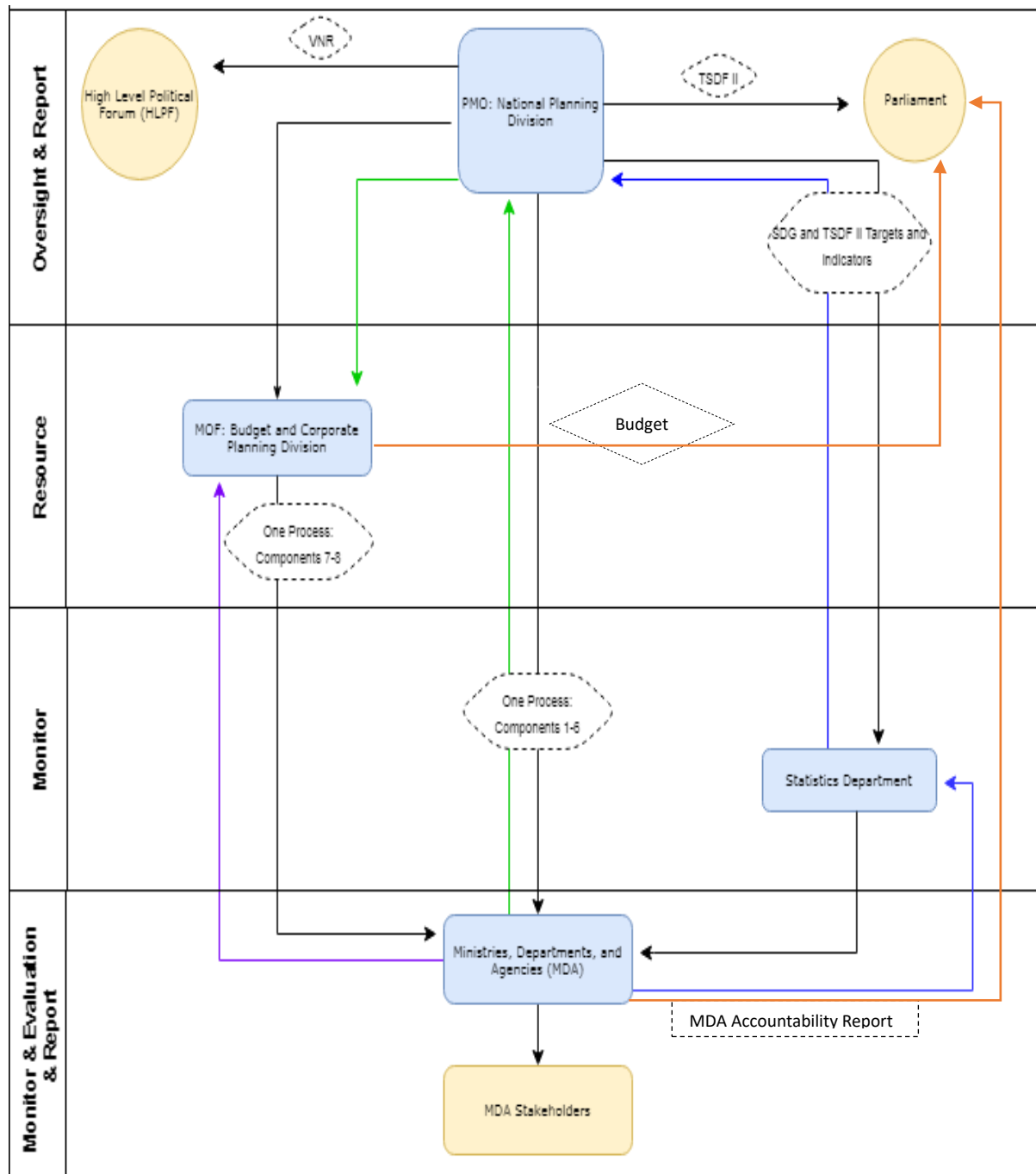
Source: Audit Analysis

Interactions of the *SDGs* leading agencies with each other and the *MDAs*, relevant stakeholders and PMO's National Planning Division interactions with Parliament and UN's HLPF.

MDAs interactions with National Planning Division-*PMO*

MDAs interactions with Budget Division - *MoF*

MDAs interactions with *TSD*

The Budget Division - *MoF* and *MDAs* interaction with Parliament

CHAPTER 3 - INTEGRATION OF THE 2030 AGENDA INTO THE NATIONAL CONTEXT

Summary of Main Findings:

1. *The SDGs has been localised into Tonga's national framework: TSDF II.*
2. *Proposal for the establishment of a formal national governance structure is awaiting approval from Cabinet.*
3. *The One Process Systems integrates Planning with Budgets to align with the SDGs.*
4. *Tonga's government has nationally recognised its responsibility for the implementation of the 2030 Agenda and its SDGs.*
5. *The Parliament is coordinating different committees to work together on SDGs Oversight.*
6. *Proposal for the establishment of a formal national governance structure is awaiting approval from Cabinet.*
7. *A National Communication Strategy is not yet in place.*
8. *The One Process System integrates Planning with Budget to align with the SDGs.*
9. *The TSDF II cascading Planning System sets Tonga's Vertical Policy coherence.*
10. *The TSDF II has established Tonga's Horizontal Policy coherence system.*
11. *The TSDF II has identified the process for inclusiveness.*

FINDINGS ON: THEME 1: INTEGRATON OF THE SDGS INTO NATIONAL PLANNING STRATEGIES, POLICIES AND PROCESSES.

FINDINGS ON: THEME 2: ALIGNMENT OF BUDGETS, POLICIES, AND PROGRAMMES TO THE *SDGS*

3.1 Finding 1: The *SDGs* has been localised into Tonga's national framework: *TSDF II.*

3.2 *Audit Criteria: The SDGs is honed through integration and alignment of planning strategies, policies and processes by Tonga mapping out the SDG goals, targets and indicators against national/subnational priorities [3] through its national framework, Sector, Island, District and Community Plans.*

3.3 Content Analysis of interviews as well as document analysis held with the National Planning Division-*PMO*, and the *TSDF II* revealed that The *SDGs* have been localised into Tonga's national development framework–*TSDF II (Figure 6).*

3.4 The *TSDF II* was approved by Parliament prior to Tonga's adoption of the 2030 Agenda. Therefore, the *SDGs* needed to be localised into the *TSDF II*. With the help of *UNDP* through its *MAPS* (Mainstream, Acceleration, and Policy Support) process, localisation of the *SDGs* into the *TSDF II* was completed in three parts:

- Mainstreaming – Alignment of the *SDGs* goals to the related *TSDF II* National Outcome.
- Monitoring and Evaluation – *UNDP* funding for technical assistance helped National Planning Division (which at this time was still under the *MoF*) produce a monitoring system called the Tracker System.
- Translation into the *TSDF II* –
  a. The *TSDF II* has three levels, Organisational Outcome, National Outcome, and the *SDGs*. Each *MDAs* is significant to an Organisational Outcome and each Organisation Outcome is significant to the National Outcome; and each National Outcome maps to a *SDGs* Goal.

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[3] Rapid Integrated Assessment. To facilitate mainstreaming of the SDGs into the national and local plans. 2017

b. There are 66 *SDGs* indicators that are relevant to Tonga. The *TSDF II* has its own set of indicators. Therefore, National Planning Division-*PMO* has crossed checked the *TSDF II* indicators with the *SDGs* indicators and combined the two. Thus, the current list of indicators are a combination of:

    i. *SDGs* indicators that can be collected and the indicators where there is the capacity to collect and;

    ii. *TSDF II* indicators.

3.5 Therefore, when referring to the *TSDF II* it is implied that it is the counterpart of the *SDGs*.

3.6 Tonga's ability to localise the *SDGs* and its indicators into its national framework – *TSDF II*- is the first step to the integration of the *SDGs* as mentioned in the 2030 Agenda point 55:

"The SDGs and targets are integrated and indivisible, global in nature and universally applicable, taking into account the different national realities, capacities and levels of development and respecting national priorities. Targets are defined as aspirational and global, with each Government setting its own national targets guided by the global level of ambition but taking into account national circumstances. Each Government will also decide how these aspirational and global targets should be incorporated into national planning processes, policies and strategies. It is important to recognise the link between sustainable development and other relevant ongoing processes in the economic, social and environmental fields."

3.7 The 2030 Agenda defines the *SDGs* as aspirational and global. Therefore, successful implementation of the SDGs and its targets must be made relative to each country that has adopted the 2030 Agenda. Each country's government must decide which *SDGs* goal, targets, and indicators are most relevant and tailor it to that country's context. Doing this will encourage successful implementation of the 2030 Agenda and its *SDGs*. Tonga successfully completed this using *UNDP's MAPS* process.

Figure 6: Tonga Strategic Development Framework 2015-2025 (TSDF II) National Outcomes mapped to its relevant *SDGs*.

3.8 __Finding 1.1__: Tonga has mapped out the TSDF II and SDGs to Cluster Areas and certain Regional and International Frameworks.

3.9 Analysis of documents received from the National Planning Division-*PMO* has indicated that the *TSDF II* and *SDGs* were also mapped to:
1. Cluster Areas
    a. Cluster areas occurs during disaster situations for example in situations such as Tsunami or Tropical Cyclone. Clusters are equivalent to Sector areas during non-disaster times.
    b. Technically there are three cluster areas: (1) Immediate Response; (2) Recovery and; (3) Reconstruction.
2. The SAMOA Pathway
3. The SENDAI Framework
4. The International Organization for Migration.

3.10 Recommendation 1:

3.11 The audit recommends that National Planning Division-*PMO* with the assistance of *TSDTC* or the Technical staff work together to map all relevant International Frameworks and Regional Frameworks that Tonga is part of into the *TSDF II*. This will promote further integration of the 2030 Agenda and its *SDGs* into Tonga's context.

3.12 __Finding 1.2__: The Government Priority Areas (GPA) has been established for 2018-2021 which coincides with the TSDF II therefore aligning with the SDGs.

3.13 Section 5 of the *TSDF II* states that *"some governments may wish to also establish a Priority Agenda, which highlights particular aspects of the TSDF and other level plans to receive priority focus during their term in office[4]."*

3.14 Analysis of the GPA 2018 – 2021: Recovery with Greater Resilience showed that Tonga has prioritized two sectors for the next four years and that these sectors have seven cross cutting areas.

3.15 His Majesty King Tupou VI addressed in the 73rd UN General Assembly, that Tonga's *GPA* aligns with Goals 1, 2, 3, 4, 6, 7, 8, 9, 13, 14, 15, 16, and 17[5].

3.16 __Finding 1.3:__ Alignment of Sector Plans, District plans, and Island plans to the TSDF II and SDGs still need strengthening.

3.17 The *TSDF II* Cascading Planning System identified in Section 5 of the *TSDF II*, explains that Sector and District/Master (Island) Plans are guided by the *TSDF* Outcomes. In this regard, Sector and District/Master (Island) Plans are to be in alignment with *TSDF II* National Outcomes.

3.18 The District plans are made up of the *CDP* in its District. Audit was only able to obtain Lakepa's *CDP* November 2015.

3.19 Analysis of the document revealed prioritized areas for the Community, however there is no direct linkages to the *TSDF* National Outcome or the *SDGs*.

3.20 Out of the six (6) Sector Plans that was sampled, only two of the Sector Plans that was sampled identified clear linkages to the *TSDF II* or *SDGs (Table 1)*.

3.21 Majority of the Sector Plans were formulated before the *TSDF II* therefore the implementation reviews for these Sector Plans need to be obtained. At the time of writing the report, only 4 sector plan implementation reviews had been obtained.

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[4] Tonga Strategic Development Framework (TSDF II) 2015-2025, p.79.

[5]

Table 1: Linkage to *TSDF II* National Outcomes and SDGs of Sampled Sector Plans

Sector Plan	Linkages to *TSDF II* National Outcome	Linkage of the *TSDF II* National Outcome to SDGs
Tonga Agriculture Sector Plan 2016 – 2020 (*TASP*)	Section 24 of the TASP states: *"TSDF II was released as a draft in late 2014 and finalized in early 2015, just as the TASP was being prepared. TSDF II is not as specific about the agriculture sector as the TSDF I, and it is more difficult to relate planned sectoral development interventions to this broad and general document. However, three of TSDF II seven outcomes appear relevant to TASP: (i) urban and regional (agriculture) development; (ii) good governance (through Ministries Agriculture Fisheries Food and Forestry (MAFFF)); and (iii) sustainable environment and climate resilience (cross-cutting for TASP)."*	Cannot make linkage based on information that has been given.
Tonga Fisheries Sector Plan 2018 – 2030 • **Results from April Dialogue with Sectors**	According to the results of dialogue between National Planning Division (PMO) and Sectors in April 2018 key priority areas for the Tonga Fisheries Sector Plan links to National Outcomes A, D, and F.	Goal 1, 2,6, 7, 8, 10, 12, 13, 14, 15, 16
Tonga Tourism Road Map 2014 – 2018	Not mentioned	Cannot make direct linkage based on information that was received.
Tonga Energy Road Map 2010 – 2020 • **Results from April Dialogue with Sectors**	National Outcome F	Results from the Sector Dialogue with National Planning Division (PMO) in April 2018 states that applicable SDGs that TERM aligns with are Goal: 6,7,12,13,14,15
Tonga National Infrastructure Investment Plan 2013 – 2023 •**Tonga National Infrastructure Investment Plan Implementation Review 2013-2015**	As implied by Tonga National Infrastructure Investment Plan Implementation Review 2013-2015 National Outcome E, F, G	Goal 6, 7, 9, 12, 13, 14, 15, 17
Tonga's Public Financial Management Roadmap 2014/205 – 2018/2019	TSDF II is not mentioned.	The Sustainable Goals are not mentioned or referred to.

Source: Audit Analysis

3.22 The issue aroused was due to the lack of documentations received by the audit such as:

- Mid-term reviews of Sector Plans
- District Plans
- Updated Community Development Plans

3.23 These documents could justify that the *GPA*, *TSDF II* or *SDGs* were taken into account and linked in these plans.

3.24 The unclear alignment of these plans increases the probability of silos remaining within the sectors and grass root levels. Therefore, there is a high chance that the most vulnerable will not be included undermining an integrated and inclusiveness process which could result in the most vulnerable being left behind.

3.25 Recommendation 2:

3.26 The National Planning Division-*PMO* coordinate with the Ministry of Internal Affairs, all Sectors, and People Representatives or Parliament to align Sector, Island, District, and Community Plans with the *TSDF II*. Government Priorities needs to be addressed especially at the community level so it could be represented upwards through its District and Island Plans.

3.27 Sector plans, District plans and Island Plans through the CDP provide more integration and inclusiveness as these plans integrate the voices of those at the grass roots, the most vulnerable, the disable, women, and the youth. Integrating these plans will emphasize *"No one left behind."*

3.28 Further, the integration of these plans provides context for aligning financing to priority areas that is relevant to the *TSDF II*, *GPA*, and the *SDGs*.

3.29 Finding 2: Proposal for the establishment of a formal national governance structure is awaiting approval from Cabinet.

3.30 Audit Criteria: The 2030 Agenda is further brought to light with established governance through a whole of government approach in which leading agencies collaborates for the implementation of the sustainable development goals.

3.31 Interview content analysis with the National Planning Division-*PMO* revealed that a proposal for the establishment of the *SDGs* Taskforce is in the finalizing stages and has been submitted to Cabinet for approval. Another copy was sent to the Ministry of Foreign Affairs, of which is the ministry that is the point of contact with the United Nations.

3.32 Document analysis of the proposal[6] found that the establishment of the *SDG* Taskforce is intended as a reactivation of the *MDG* Taskforce.

3.33 The agencies that are set out in the SDGs Taskforce do not have their roles and responsibilities clearly stated out in the proposal or on another formal document. However, the agencies collaborate with the understanding of each other's roles and responsibilities that are provided in their respective mandates.

3.34 According to the National Planning Division-*PMO*, the mandates are sufficient to dictate the roles each agencies are responsible for. *Table 2 (Annex 4)* in the *TSDF II* identifies the *MDAs* who are responsible to take lead in certain areas based on their functions stated in their mandate.

3.35 A Taskforce: *TSDT (Figure 7)* and a Technical Committee: *TSDTC (Figure 8)* is proposed to be established.

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6 Concept Paper to Establish Tonga Sustainable Development Taskforce (TSDT).

Figure 7: Tonga Sustainable Development Taskforce

Core Function	Composition	Roles
•Endorse annual reports on progress made in the implementation of the TSDF II, localization of the 2030 Agenda and its SDGs. •The official conduit through the Ministry of Foreign Affairs to convey Tonga's official reports on progress made for the SDGs localization and the SAMOA Pathway to the United Nations.	•Prime Minister •8 Ministers •UNDP Coordinator •Director of the Civil Society Organisation (CSO) •Chair Person of the Church Learders Forum •President of the Chamber of Commerce	•Chairperson - Prime Minister •Vice Chairperson - MOFNP •Secretariat: National Planning Division (PMO)

Figure 8: Tonga Sustainable Development Technical Committee

Core Function	Composistion	Roles
•Provide support to the core role of the Taskforce. •Strengthen data capacities including data collection systems, monitoring and analysis amongst line MDA and key stakeholders	•10 CEOs •UNDP Cordinator	•Chairperson - CEO of Ministry of Foreign Affairs •Vice Chariperson - Government Statistician •Secretariat: National Planning Division (PMO)

3.36 The Technical Staff include: the *PMO* National Planning, Policy Division, International Division and *MoF's* Budget & Corporate Plan Division, Economic & Fiscal Policy, and Project Aid Management Division.

3.37 The formal establishment of the *TSDT* and the *TSDTC* is out of the control of *PMO's* National Planning Division because the proposal is pending approval by the Cabinet.

3.38 However, National Planning Division-*PMO* has explained that they have taken the initiative in mainstreaming the *SDGs* into the current processes.

3.39 The proposed establishment of the *TSDT* and *TSDTC* provides beneficial results that could promote effective implementation of the *SDGs* by:

- Proposed members of the TSDT is at the Minister level which could aid in strengthening political will to enhance implementation efforts.
- CSO, Faith based organisation, the Private Sector and all sectors are represented in the TSDT proposed members which promote the 2030 Agenda principle of inclusiveness.
- The TSDTC members are at the CEO level providing greater coordination between the Ministers and the CEOs driving the implementation efforts from top to bottom.
- The Government Statistician as the Vice Chairperson of the TSDTC is vital for clear direction in data collection systems, monitoring and analysis of data.
- Technical Staff consists of the PMO and the MoF staffs. Two key ministries in policy integration, implementation and monitoring and evaluation. The PMO administers Tonga's National Planning Division and part of the Corporate Plan Division and MoF administers Budget Division, Aid, and the Corporate Plans Division for the MDAs. This could lead to better coordination between the two Ministries.

3.40 Good Practice:

Samoa's National SDG Taskforce is established as the coordinating body for monitoring and reporting purposes. The Tasks Force comprises representatives of the lead ministries representing the 3 pillars of sustainable development: Finance and Planning, Natural Resources and Environment, Community and Social Development and is supported by the Samoa Statistics Bureau, the Ministry of the Prime Minister and Cabinet and is chaired by the Ministry of Foreign Affairs & Trade. Co-opted members include the relevant sector ministries that are each responsible for each of the Goals as well as representatives of civil society and the private sector. The establishment of the national SDG Taskforce can strengthen country level reporting and national voluntary reporting. The composition of the SDG National Task Force is such that this is the core group that drives the reporting whereas the sector representatives are responsible for implementation[7].

3.41 <u>Finding 3:</u> The One Process Systems integrates Planning with Budgets to align with the SDGs.

3.42 *Audit Criteria*: *Tonga needs an integrated Planning and Budgeting System.*

3.43 Analysis of interviews with the National Planning Division-*PMO* and Budget Division-*MoF* reveals that the government is currently using an integrated tool for the development of the *MDAs* three year rolling Corporate Plans. The tool is called the *'One Process Tool'*. The tool is integrated with the Budget and referred to as the One Process System.

3.44 Analysis of the One Process system shows that the One Process is a central part of the cascading results from the national/strategic level of the *TSDF II* down to the results delivered by *MDAs*, and ultimately by each public servant through their Job Descriptions.

3.45 A central feature of the One Process system is the requirement for the *MDAs* to identify the Organisational Outcomes and the National Outcome the *MDAs* relates to. *MDAs* are directed to *Table 2 (Annex 4)* of the *TSDF II* if assistance is needed for the identification.

3.46 Since, the *TSDF II* National Outcomes already aligns with the SDGs, when *MDAs* identifies its relevant National Outcome, it is implied that it is also aligned to the National Outcome's matching SDGs.

3.47 Further, the system identifies the 'customers', impacts and outcomes of sector Ministries, together with the outputs these customers expect them to deliver. These targeted outcomes are measured against a set of key performance indicators (KPIs) to be defined.

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[7] National Voluntary Review Session Presentation by Samoa's Minister of Finance, Hon. Sili Epa Tuioti, pg. 9

3.48 The system enables, in principle, an analysis of the gaps between current and planned levels of outputs to help identify gaps and solutions.

3.49 Solutions can be programmed in priority order to form the basis of new initiatives, which each Ministry then implements, taking account of realistic assessments of potential funding levels. As a result *MDAs* key priorities identified by each *MDAs* will be the basis of that *MDAs* budget.

<u>FINDINGS ON THEME 3:</u> POLICY INTEGRATION AND COORDINATION

3.50 <u>Finding 4:</u> The TSDF II cascading Planning System sets Tonga's Vertical Policy coherence.

3.51 *<u>Audit Criteria:</u> Vertical Policy Coherence: Tonga has created explicit institutional links between sustainable development strategies and supporting processes at the national and subnational levels[8].*

3.52 Content analysis of interviews with the National Planning Division-*PMO* during the preliminary study and during the fieldwork stage revealed that *'Figure 15'* stated in the *TSDF II* is the Horizontal policy coherence system Tonga uses.

3.53 Document analysis of the *TSDF II Figure 15*, the Cascading Planning System, explains that the *TSDF II* is the apex of the planning cascade system and the budget system. The National Impact of the TSDF II and National Outcomes will only be realize if all levels contribute to the cascade system. At the national level the 10 year *TSDF II* should guide:

- Medium term sector and district/island master plans
- Three year rolling Corporate Plans and Budgets for all *MDAs*
- Annual Divisional & Staffing Plans & Job descriptions

3.54 The One Process System uses this Cascading Planning System in its results chain when directing MDAs in making linkages of its outputs to the *TSDF* outcomes. *MDAs* must identify which National/Organisational Outcome of the *TSDF II* it links to and any Sector plans that its Outputs links to as well. The Annual Management Plans will then link to the three year rolling Corporate Plans.

3.55 The establishment of the *TSDT* and *TSDTC* would further help coordination efforts into the horizontal policy coherence.

3.56 When the Cascading System is used appropriately and all the mechanisms are in place, the system provides and effective coordinating system as all actors of all levels are integrated promoting vertical coherence.

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[8] IBID, p.16

3.57 Good Practice:

Tonga's Cascading Planning System
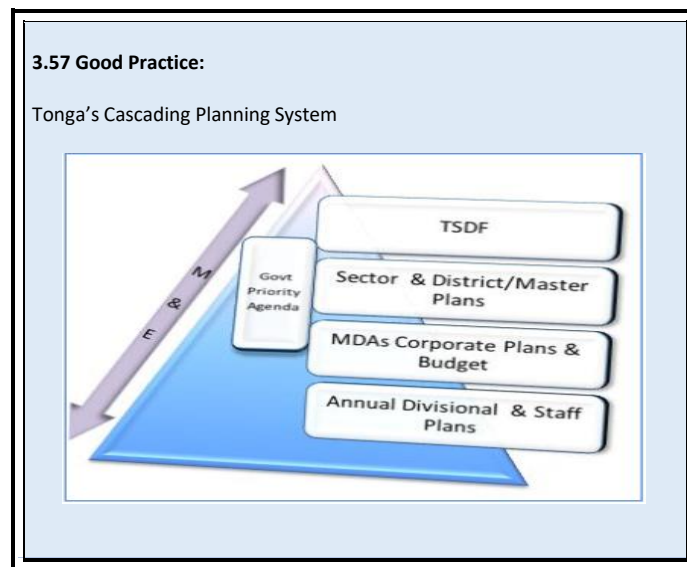
Source: MFNP 2015, Tonga Strategic Development Framework 2015 – 2025, Figure 15, Cascading Planning System, p. 79.

3.57 <u>Finding 5:</u> The *TSDF II* established Tonga's horizontal policy coherence system.

3.58 *<u>Audit Criteria:</u> Horizontal Policy Coherence: Tonga has a formalized institutional mechanism to implement Horizontal policy coherence.*

3.59 Continued analysis of interview content with National Planning Division (PMO) reveal that the TSDF II *Table 2 or 8* and *Table 9* establishes horizontal policy coherence for Tonga.

3.60 Results from analysing *TSDFT II Tables 2*, *Table 8*, and *Table 9* identifies that:

- Table 2 and 8 shows each *MDAs* is mapped out to an Organizational Outcome and National Pillar. The intention is to show how significant the *MDAs* is to that Organizational Outcome. The darker the blue the more significant the *MDAs* is to the Organizational Outcome. Table 2 reveals the coordinating mechanism of identifying all relevant *MDAs* that works together towards a particular outcome. Not only are *MDAs* identified in Table 2 but other stakeholders: National Reserve Bank of Tonga (*NRBT*), private business; community, *CSO*, and churches are identified.

- Table 9 identifies existing Plans and Committees that cross-cuts through the MDAs.

3.61 This is also taken to account in the One Process System as *MDAs* are directed to *Table 2* of the *TSDF II* to identify its relevant Outcome and stakeholders of that same Outcome.

3.62 Both Tables are updated and modified to ensure *MDAs* correct alignment.

3.63 Again, the approval of the *TSDT* and *TSDTC* could enhance the vertical policy coherence efforts.

3.64 When this system is used appropriately coordination is enhance, duplication is minimized, and monitoring and evaluation could become easier.

FINDINGS ON THEME 4: CREATING OWNERSHIP AND ENGAGING STAKEHOLDERS IN INTEGRATING INTO THE NATIONAL CONTEXT.

3.65 <u>Finding 6:</u> Tonga's government has nationally recognised its responsibility for the implementation of the 2030 Agenda and SDGs.

3.66 *<u>Audit Criteria</u>: The 2030 Agenda requires that national governments such as Tonga establish clear commitments of responsibility for the implementation of the SDGs to create ownership.*

3.67 Document analysis of the address made by Tonga's Prime Minister 'Akilisi Pohiva to the 70th Session of the United Nations General Assembly on the 29th of September, 2015 clearly identifies Tonga's commitment of responsibility of adopting and implementing the 2030 Agenda.

a.   Section 4 of his address stated *"It is in that spirit of commitment that I speak to the work my government has undertaken to serve the underserved, and to meet our aspirations they are presently embodied in the 2030 Agenda."*

b.   Section 6 of his address, PM Pohiva stated *"With the Agenda adopted.....I confirm again here my government's full support for the Agenda and with the assistance of development partners, we will do our utmost to achieve them by 2030. We in Tonga has followed the best practice of the Millennium Development Goals journey. It was an incredible learning experience for my country and we will adopt these best practices towards our implementation of the new development goals and the Agenda as a whole."*

3.68 The 2030 Agenda and its *SDGs* are aspirational in nature. The reality of the Agenda and the *SDGs* can only be realized once it is brought back and localized to a nation's context. When Tonga's Prime Minister, 'Akilisi Pohiva, committed to the 2030 Agenda, his signature embarked Tonga's first step to creating national ownership and bringing the reality of the Agenda and its SDGs into Tonga's context.

3.69 <u>Finding 7:</u> Parliament's approval of the TSDF II implies Parliament's commitment to the implementation of the SDGs.

3.70 Analysis of a questionnaire sent to the Parliament's Chief Clerk *(Annex 3)* regarding Tonga's Parliament commitment to the ownership of the *SDGs* revealed there is no formal mandate to incorporate the *SDGs* into the Parliament Standing Committees, however, three Standing Committee has systems that conduct work on *SDGs* aspects. These Standing Committees are:

•   The Standing Committee on Environment and Climate Change;
•   The Standing Committee on Population and Development;
•   The Standing Committee on Social Services.

3.71 The Standing Committee on Environment and Climate Change has a mandate to report on issues such as sustainable development although Parliament itself has not designated a specific Committee for the *SDGs*.

3.72 The Parliament Office of the Chief Clerk stated that if *SDGs* were to be mainstream into the Parliament, the most effective way would be through the committee systems. Each committee should identify which *SDGs* goal is related to its mandate. Each committee's work plan should include an activity that monitors the relevant *SDGs* goals and its targets. The committees will need to scrutinize the implementation of these goals, specifically:

•   How the Government is localizing or domesticating these goals to fit Tonga's context.

- Efforts of Government to achieve these targets.

- Information gaps that are preventing the achievement of these targets.

- Gaps in capacity (financial and technical) to achieve these targets.

- How national goals and targets are linked to the *SDGs* goals.

- Monitor the achievement of the *SDGs* goals.

3.73 Parliament should be engaged in the oversight all aspects of planning for implementation of the *SDGs* to foster deep ownership so that when laws and budgets are debated in Parliament, they could do so exercising full awareness of the *SDGs* context.

3.74 Good Practice:

> *Fiji:*
>
> *"Each parliamentary standing committee conducts an annual review of Government policy as it relates to the relevant SDGs and targets. A group of committee chairs and deputy chairs was established to ensure a coordinated approach to oversight[9]."*

3.75 Recommendation 3:

3.76 We recommend that the Parliament's Office of the Chief Clerk commit to coordinate different committees in discussion on how to work together on *SDGs* oversight.

3.77 The recommended action could introduce formalized systems to Parliament paving clearer role of Parliament in the ownership of the *SDGs*.

3.78 As the core duties of parliament involves law-making, budgeting and oversight functions, public outreach, and political dialogue. Acting on these core functions, Tonga's Parliament can drive meaningful change by ensuring country ownership, government accountability, and the translation of the *SDGs* into enforceable laws and policies, and the monitoring of national SDGs commitments to ensure systematic progress[10].

3.79 Finding 8: National Communication Strategy is not yet in place.

3.80 *Audit Criteria: In engaging and consulting stakeholders, coordination agencies needs to have effective procedures and tools to ensure inclusiveness, build public awareness, engage other levels of government, and encourage the Sustainable Development Goals.*

3.81 Content analysis of interviews with the National Planning Division-*PMO* found that ongoing dialogue with *UNDP* on assistance for the formulation of a Communication Strategy has been initiated. The National Planning Division-*PMO* is attempting to finish and formalize the Communication Strategy by the end of 2018.

3.82 However, although a formal communication Strategy is not in place, stakeholder engagements are conducted by:

   i. The Agencies that are being proposed to be in the *SDGs* Taskforce.
   ii. There are continuous dialogue between National Planning Division-*PMO* and *MDAs*.
   iii. Various workshops that are held.
   iv. Advocate materials that are in place.
   v. *MDAs* engaging their own stakeholders/client base.

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9 Drawing on good Sustainable Development Goals practices – Options for Sweden
10 IBID

3.83 Before the 2030 Agenda and its *SDGs*, consultations with relevant Stakeholders followed the normal consultation mechanisms that were already employed by each *MDAs* and National Planning Division-*PMO*.

3.84 Inadequate strategic communications will not aid achievement of transparency, accountability, ownership by all, and engagement.

"To achieve the 2030 Agenda for Sustainable Development, effective, joined-up communication is critical. People, businesses, civil society and governments need to know what the *SDGs* are and how they can engage and take action to bring about change and create a sustainable future. People—particularly the most disadvantaged—need to participate in shaping the decisions that affect their lives[11]."

> **3.85 Good Practice:**
>
> *From Indonesia:*
>
> *"The National Secretariat of SDGs at Bappenas has written communication strategy guidelines on the SDGs in order to raise more awareness, interest and commitment to create more engagement from all parties and stakeholders that have not been involved in implementing the SDGs programmes in Indonesia. The communication strategy guidelines set out four platforms of stakeholders involved in the SDGs: the government; philanthropy and private Sector; academia and civil society organizations; and media. Each of these stakeholders will have unique roles and responsibilities with respect to the SDGs and approaches to communicate to the public about their own SDG-related programmes and efforts through forums, social media and social meetings. The guidelines emphasize that key messages about the purpose of SDGs – leaving no one behind and improving the quality of life, the environment, and the welfare of the nation in a sustainable way – should be consistently conveyed through various communication forums by stakeholders[12]."*

3.86 Recommendation 4:

3.87 The National Planning Division-*PMO* to:

3.87.1 Actively pursue the completion of the Communication Strategy with the intent to roll out the Strategy early in 2019 to the member of the *TSDT* (if approved by then) so that *TSDT* may ignite it within their respective sectors.

3.87.2 Identify how Tonga fits into the UN Pacific Communication and Advocacy Strategies 2018 - 2022.

3.88 For successful implementation of the 2030 Agenda and its *SDGs*, Tonga can no longer implore its normalcy of each *MDAs* working on its own to achieve its own outputs because an integrated agenda demands that communications and implementing agencies work together from the onset to capitalize on communications and public advocacy as a key means of implementation.

3.89 The 2030 Agenda is radically distinct from the Millennium Development Goals. The 2030 Agenda is universal and transformative, cuts across Sectors and silos to fulfil the promises made by governments.

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[11] Communications and Advocacy, UNDF Champion Guidance. United Nations Development Group.
[12] Good Practice Practices Integrating the SDGs into Development Planning. UNDP Sustainable Development Goals.

FINDING ON THEME 5: INCLUSIVENESS AND LEAVING NO ONE BEHIND

3.90 Finding 9: The TSDF II has identified the process for the inclusiveness.

3.91 *Audit Criteria: Tonga has fostered a balance across the three dimensions of sustainable development (economic, social and environmental) by promoting the principle of the 2030[13] Agenda of inclusiveness.*

3.92 Analysis of the Tonga's national framework the *TSDF II* shows that the government has:

1. Established National Pillars that address Economic, Social and Environment factors, but also Political and Infrastructure and IT Pillars.
2. Established vertical and horizontal policy coherence systems. These system involves the inclusion of all within the planning of the government.
3. Linked One Process System to the *TSDF II* in order to identify its outcome, stakeholders, and cross-cutting policies. These are then used for the formation of a budget proposal which links the budget as an inclusive process as well.
4. Stated through the *TSDF II* that the Monitoring and Evaluation is done throughout the Cascading Planning System therefore each actor in the system must monitor and evaluate.
5. Acknowledged that stakeholder engagement was key in forming the *TSDF II* and also in the One Process System, development of Sector Plans, and *CDP*.

3.93 Since the *TSDF II* is the apex plan, therefore by establishing systems of inclusiveness from the top, other plans under it must follow this principle.

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[13] IBID, p.24

CHAPTER 4 – RESOURCES AND CAPACITIES FOR IMPLEMENTING THE 2030 AGENDA

Summary of Main Findings:

10. *Tonga Uses the Program Budget System which is more outcome based than participatory.*
11. *One Process System makes arrangements for the identifications of performance gaps and solutions to bridge the identified performance gaps but it is yet to be fully utilized by MDAs.*
12. *No clear integrated financing strategy for achieving the SDGs by 2030.*
13. *The One Process System makes arrangements for the identifying Risks and Assumptions needs to be utilized by MDAs.*

FINDINGS ON THEME 1: IDENTIFICATION OF NEEDS AND OF THE REQUIRED RESOURCES AND CAPACITIES FOR IMPLEMENTING THE SDGS

4.1 Finding 10: Government of Tonga Uses the Program Budget System which is more outcome based than participatory.

4.2 *Audit Criteria: Tonga's Budgeting is outcome-based and participatory to support the results-based framework and participatory nature of the Agenda 2030 and the SDGs and identify resource needs.*

4.3 Analysis of interview content with Budget Division - MoF disclosed that Tonga's current Budget system is Program Budgeting. Program Budgeting is dependent on the MDAs outputs and outcomes determined in their Corporate Plan. It was also disclosed that in some ways the Budget could be participatory as the One Process System (Corporate Plan) requires MDAs to engage key stakeholders to derive their expectations.

4.4 As previously mentioned, the One Process System is intended as an integrated and balanced approach for planning and budgeting. One Process uses the logic of the Results Chain to clarify:

- Inputs that can be afforded with the available budget.
- Activities that can be undertaken based on the inputs available.
- The Outputs that can be produced based on the activities undertaken. This will be the results which MDAs will be responsible for and the basis for performance.

4.5 Currently, Tonga runs on two budgets: (1) recurrent budget (national funding plus development partner grants) and (2) development budget (development partner funding). The Budget Division - MoF is responsible for amassing these two budgets into one national budget. But, the Aid and Project Division of MoF develops and manages the development budget. The Aid and Project Division contributes the aid-supported funding to the budget.

4.6 Medium-term technical planning is undertaken at the sectoral/ministerial level. Detailed planning and budgeting is conducted through a 3-year rolling integrated corporate planning and budgeting system for all MDAs and public enterprises. Corporate plans by line MDAs and business plans by public enterprises define sectoral objectives, documented as 'customers', impacts, and organizational outcomes, together with the inputs needed to achieve them. Corporate plans and business plans provide the justification for the budget.

4.7 The budget estimates take the information from the corporate and business planning processes and provide estimates of expenditures, receipts and revenue required to finance the identified outputs.

*4.8 **Finding 10.1:** MoF has initiated reporting the Budget Estimate by TSDF II Pillars and by the GPA.*

4.9 Document analysis of the Government of Tonga *Budget Statement 2018/2019* accounted that MoF has reported the Budget Estimate 2018/2019 by the *TSDF II* Pillars and also by the GPA.

4.10 Recalling the *TSDF II Table 2* that has been mentioned. This table also shows the relationships of the TSDF II Pillars to the Organisational Outcomes to the National Outcomes of the *TSDF II.* (*Refer to Annex 4).*

4.11 According to the Budget Statement 2018/2018 – three Institutional Pillars dominate by 86% of the recurrent budget.

4.12 While the Input Pillars dominate by 73% of the development budget.

4.13. The *GPA* is also reflected in the budget allocations of both the recurrent and the development *(Table 2).*

Table 2: Budget Estimate 2018/19 by GPA

Government Priority Agenda	Original Budget Est. 18/19 ($m)	
	Recurrent Est.	Development Est.
Agriculture	10.8	10.1
Recovery	20.6	25.4
Economic Public Infrastructure	17.5	54.4
Employment	4.2	1.5
Energy Efficiency	1.2	64.9
Fisheries	4.3	4.5
Good Governance	5.6	18.9
Law and Order and Security	28.7	11.4
Resource Mobilisation	62.4	1.7
Social Infrastructure	100.5	60.2
Tourism	5.0	40.2
Trade	2.4	0.0
Buildings-Residential & Public	10.9	0.2
Total	366	293.3

Source: *Government of Tonga Budget Statement 2018/2019*

4.14 Outcome based budgeting organizes and reports Government of Tonga fiscal allocations of resources in alignment with government National Outcomes. The alignment provides wider accountability and transparency because the public could observe and understand government expenditure and the systematic tracking of the alignment of fiscal resources with agreed goals and targets.

4.15 Good Practice:

Canadian Province of Alberta:

"The government's annual performance report, 'Measuring Up' is a requirement of the Government Accountability Act and prepared under the direction of the Deputy Minister of Treasury Board and Finance (in IISD 2014). The Measuring Up report introduces Results-based Budgeting (RBB) as required in the Results-based Budgeting Act which became law in 2012. The RBB system "prioritizes the allocation of government resources to ensure the relevant programmes and services are meeting their intended outcomes; and, are being delivered in the most effective and efficient way possible (Government of Alberta, 2013a and 2013b)." Released every June, the Measuring Up performance report compares actual progress toward targets listed in the province's three-year strategic plan and is reviewed by an Audit Committee established under the Auditor General Act.[14]"

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[14] UNDG, *Mainstreaming the 2030 Agenda for Sustainable Development. Reference Guide to UN Country Team*s, p.91.

4.16 Parliamentary debates on Government of Tonga Budget Estimates are aired through the radio therefore it will contribute to the transparency and accountability of government expenditure in relation the financing of the *TSDF II* National Outcomes which will provide linkage to monitoring the progress of SDGs implementation.

4.17 <u>Finding 11:</u> One Process System makes arrangements for the identifications of performance gaps and solutions to bridge the identified performance gaps but it is yet to be fully utilized by MDAs.

4.18 *<u>Audit Criteria</u>: Tonga's government have in place plans/strategies to address identified skills and resource gaps.*

4.19 Content analysis of interviews held with the National Planning Division-*PMO* and the Budget Division - disclosed that through the One Process System each *MDAs* is responsible for identifying their relevant (capacity or resource) gaps and solutions/alternative to bridge the gaps.

4.20 However, the challenge lies within the capacity of the *MDAs* to conduct and follow the template that is provided by the One Process System.

4.21 The core objective of the One Process System is provide a more effective, efficient, affordable public service by improving the performance of the public sector, *MDAs* in delivering its outputs within the allocated available budget.

4.22 Further, analysis of the One Process System deduced that *Component 4 and 5* of the system deals with assessing the ability of the *MDAs* to deliver outputs and finding the solutions and alternative analysis to address the gaps.

4.23 *Component 4* address the performance gaps through assessing the ability of the *MDAs* to deliver its output. The snapshot of the Component:

- Compares the planned level of outputs (quality/quantity) with the level of outputs currently produced.
- Identifies the gaps in performance between planned and actual.
- Identifies the effects of these gaps of stakeholders (looking at outcome level)
- Diagnoses why a performance gap exists – identifying the problems with the systems/process, human capacities and organisation management and structures which cause the performance gaps.

4.24 *Component 4* emphasise that budget is a constraint not a cause therefore the planned outputs must align with the available budget.

4.25 *Component 5* emphasis finding solutions to addressing the gaps. It directs the *MDAs* to find a solution strategically over three years to close out the output performance gaps. If the solution would require more than three years to close out the performance gap than close engagement with key Stakeholders must be done to negotiate possible adjustments to the planned outputs.

4.26 The problem arises from the tendency to mix the symptoms of the problem with the causes of the problem of which both symptom and causes must be address if the gaps are to effectively close out.

"Without the identification of performance gaps, it is impossible to properly analyse problems and build targeted, results-specific capacity development plans to reach the correct solutions. Without good performance analysis, your organisation is reduced to generic capacity development plans and standard interventions. With good performance analysis that clearly defines, in tangible and verifiable terms, what the organisation is supposed to deliver and how it fails, you can begin the rigorous process of identifying the sources of the performance gaps and building appropriate solutions into the corporate plan and budget[15]."

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[15] One Process Tool Kit

4.27 Recommendation 5:

4.28 The Budget Division-*MoF* and the National Planning Division-*PMO* continue to offer capacity building workshops on conducting performance gap analysis and proper strategic solution process.

4.29 This will aid *MDAs* to correctly identify resource and performance needs and gaps for accurate gap assessment and resourcing which will lead to better monitoring and evaluation.

FINDING ON THEME 2: MOBILIZING PARTNERSHIPS

4.30 Finding 12: No clear integrated financing strategy for achieving the *SDGs* by 2030 through the *TSDF II*.

4.31 *Audit Criteria: Create a diversified and high level financing strategy for achieving the SDGs by 2030.*

4.32 The Budget Estimate for 2018/2019 has allocated TOP $62.4 million in the recurrent budget and TOP $1.7m in Development for Resource mobilization. The audit has yet to analyse the details for this government priority for further input.

4.33 However, the current system does not specify projects, timeframes, priorities or links to expenditures in the *TSDF II* which can then link to the *SDGs*.

4.34 It is anticipated that sector and corporate plans determine the specific operational details of the *TSDF II* in an annual budget embedded into the 3-year Medium Term Budget Framework.

4.35 Medium Term Budget Framework are supposed to be included in the corporate plans of the *MDAs*, which merge a top-down resource envelope and a bottom-up estimation of the current and medium-term costs of policies. Medium Term Budget Framework should link sector plans with the budget process, helping to streamline the mobilization of the resources that can then be applied through the budgets of *MDAs*.

4.36 Each sector and *MDAs* are responsible to engage with development partners to obtain support, whether in funds or in kind support, in relation to *SDGs* projects and programmes. In doing this *MDAs* can secured financial assistances for themselves that enables them to implement the *SDGs*.

4.37 Although, this process is followed there is no definite financing strategy that could enable the sectors, *MDAs*, and all stakeholders to assimilate to for innovative mobilization of resources and partnerships.

4.38 Recommendation 6:

4.39 The Budget Division-*MoF* to take into account the Addis Ababa Action financing mechanisms and conduct an assessment of the effectiveness of the current resource mobilization efforts currently in place and identify innovative methods for mobilizing resources needed for implementation of the SDGs and other national priorities.

FINDING ON THEME 3: MANAGING RISKS

4.40 <u>Finding 13:</u> The One Process System makes arrangements for the identifying Risks and Assumptions needs to be utilized by MDAs.

4.41 <u>*Audit Criteria:*</u> *The government needs to identify risks and risk mitigating strategies in securing resources and capacities.*

4.42 Analysis of the One Process Systems identified that Component 3 deals with Monitoring and Evaluation, Risks and Assumptions. The Risk and Assumptions portion of Component 2 works to analyse risks and assumptions laying behind the proposed activities and outputs, what the consequences are for improving performance, and actions needed to mitigate these risks and enhance these assumptions.

4.43 Further, the One Process system clarifies that high ranking risks are included in the Risk Mitigation Strategy to reduce the risk they represent. The Risk Mitigation Strategy should include:

- Justification why the mitigation strategy will make the risk acceptable
- Strategies to address the course of the risk and so help minimize its likelihood and impact
- Indicators for monitoring risks, especially for complex or risky initiatives
- Roles and responsibilities for developing, implementing and monitoring the risk mitigation strategy
- Timelines
- Identification of the conditions that have to be present for the risk level to be acceptable
- Identification of the resources required to carry out the planned risk management actions.

4.44 One Process also clarifies that in situations where risks cannot be mitigated, considerations must be made whether the size and probability of the risks are so great to make the proposed output or reform impossible.

4.45 Lack of proper training in how on the differences in Risks and Assumptions; Rating of the risks and effectively developing the risk mitigation strategy within the One Process System.

4.46 If mitigating strategies are not in place to address risks relating to securing of resources and capacities. This may impede on the progress of implementing the SDGs in the event that if resources were not able to be obtained, there is no backup plan or other means identified to mitigate the issue.

CHAPTER 5 – MONITORING, FOLLOW-UP, REVIEW AND REPORTING ON PROGRESS TOWARD THE IMPLEMENTATION OF THE 2030 AGENDA

Summary of Main Findings:

14. *Tonga will be presenting its first Voluntary National Review (VNR) in 2019.*
15. *MDAs are required to Monitor, Evaluate, and Report on their own Performance.*
16. *Tonga Strategy for the Development of Statistics (TSDS) 2018-2023 was in approved in December 2018 has been anchored to the TSDF II in order to address the statistical requirements needed for the TSDF II Monitoring and Evaluation Framework which is linked to SDGs monitoring.*
17. *Fragmented system in producing Performance indicators and data.*
18. *TSDS 2018-2023 has taken into account communication to stakeholder in its Strategic Objective 2: Communication, Access, Use; and Strategic Objective 4: National Statistical System Coordination.*

FINDINGS ON THEME 1: RESPONSIBILITIES, MECHANISMS AND PROCESSES FOR MONITORING, FOLLOW-UP, REVIEW AND REPORTING

5.1 Finding 14: Tonga will be presenting its first Voluntary National Review (VNR) in 2019.

5.2 *Audit Criteria: Monitoring and reporting systems that supports information exchanges and providing opportunities for both horizontal and vertical coordination.*

5.3 In March 2018, National Planning Division-*PMO* wrote to the President of the Economic Council to inform the President of Tonga's wishes to present its voluntary national review at the 2019 High Level Political Forum.

5.4 In May 2018, the President of the Economic Council confirm the receipt of the letter and commended Tonga for its desire to undertake the voluntary national review.

5.5 Tonga's initiative to submit a *VNR* will *"Provide a platform for partnerships, including through the participation of major groups and other relevant stakeholders[16]."*

5.6 Finding 15: MDA are required to Monitor, Evaluate, and Report on their own Performance and Progress.

5.7 The Cascading System established in the *TSDF II (refer to point 3.57)* requires that each level are responsible for monitoring and evaluating its own progress.

5.8 Through the One Process System *MDAs* are required to evaluate their progress and report it through their Quarterly and Annual Reports.

5.9 The One Process System directs *MDAs* in forming specific KPIs that is relevant to that *MDAs*. These KPIs becomes the basis to the Quarterly or Annual Report of the *MDAs*.

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[16] Proposal for voluntary common reporting guidelines for voluntary national reviews at the high-level political forum (as presented in the annex to the Secretary-General's report on critical milestones towards coherent, efficient and inclusive follow-up and review at the global level, A/70/684)

5.10 *MDAs* Quarterly and Annual Reports will provide an overview of progress towards their outputs and is tabled in Parliament as an accountability report for Parliament oversight.

5.11 Consequently, it will also provide an overview of progress towards the *TSDF II* Outcomes/indicators which is essentially a link to *SDGs* goals and target.

5.12 The Public Service Commission Policy further emphasize that *MDAs* are required to produce an Annual Report.

> **5.13 Good Practice:**
>
> *Montenegro:*
>
> *Updating monitoring system for the national development strategy to enhance interoperability, improve indicators and strengthen capacities for processing data. Development of guidelines for reporting.*

5.14 Finding 16: Tonga Strategy for the Development of Statistics 2019-2023 (*TSDS*) was approved and launched in November 2018 has been anchored to the *TSDF II* in order to address the statistical requirements needed by international SDGs, regional frameworks such as the SAMOA pathway and others and also the National Priorities in the TSDF II. These have being merged to a consolidated Monitoring and Evaluation Framework for Tonga.

5.15 Analysis of the *TSDS* indicates that the five year Strategy not only does the *TSDS* anchor to the *TSDF II*, but it also addresses Government of Tonga commitment to regional and international framework that guide regional responses for the achievement of the 2030 Agenda and its *SDGs* within the context of national plans and priorities: *Pacific Roadmap for Sustainable Development*[17].

5.16 The *TSDS* is compliant with the framework established by the Statistics Act (2015) provides an oversight governance structure that will be led by a National Statistics Advisory Council supported by Technical Working Groups.

5.17 The Strategy proposed presents five Strategic Objectives that cut across and unify the statistical needs of Tonga's Economic, Social, and Natural Resources sectors. The Strategic Objectives cover:

- Statistical Legislation and Policy
- Communication, Access and Use
- Data and Information Management
- Tonga National Statistics System Coordination
- Resource Development

5.18 The Statistic Development Strategy will cover the four aspects of the monitoring, reporting, and accountability:

(1). Indicator and data collection;
(2). Disaggregation Data;
(3). Monitoring and Reporting Systems
(4). Review processes and mechanism

5.19 *TSD* plays a vital role in data collection, coordination, reporting and validation of statistics for the *SDGs*. It is the responsibility of *TSD* to provide statistics to international agencies to support the measurement of progress on *SDGs*. This includes identifying appropriate data sources and methodologies to produce the *SDGs* indicators.

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[17] *Tonga Strategy for the Development of Statistics 2018-2023*, p.6. Tonga Statistic Department. Government of Tonga.

FINDINGS ON THEME 2: PERFORMANCE INDICATORS AND DATA

5.20 Finding 17: Fragmented system in producing Performance indicators and data.

5.21 *Audit Criteria: Tonga needs to identify nationally relevant and human rights sensitive indicators and targets, and establish baseline data.*

5.22 Analysis of the One Process System shows that *Component 3* requires *MDAs* to establish relevant KPIs. The KPIs are to follow the *SMART* (Specific, Measurable, Achievable, Realistic and Time-bound) methodology. One Process System states *"Poor KPIs (and their associated targets) will undermine our ability to plan and to report. This is not uncommon in Tonga. Many of our failures relate to promising to deliver and output in too short a time with too few resources."*

5.23 Previous year's results for its *KPIs* are to be used as baseline for the next year.

5.24 Content analysis of an interview with *TSD* revealed that National Planning Division-*PMO* merges the *SDGs, TSDF II, GPA*, and regional and international priorities of which indicators are within. The indicators are statistical. National Planning Division - *PMO* picks the indicators that are relevant to Tonga according to their understanding. The indicators are distributed to the custodians of the data (stakeholders) requiring them to report back on it with expectations that the indicators are relevant to the *MDAs*.

5.25 However, the *TSD* were not involved in this step and could not indicate the reality of the chosen indicator to justify if it could be produced by Tonga or if the indicator is relevant to Tonga.

5.26 *TSD* are the producers of the data. Data produced are reliant on the need of the user which is mainly the Government.

5.27 According to *TSD* this is a mistake that was made in with the Millennium Development Goals and is still being made in the *SDGs*. They have asked National Planning Division-PMO to work together in conducting a reality check with the line *MDAs* to see which indicators are most relevant to them so that those indicators could be merged with the aspirational indicators given by the National Planning Division-*PMO*.

5.28 A workshop was held and the conclusion of the workshop confirmed that some indicators that were given to the ministries were not relevant to them.

5.29 The fragmented system arises from two issues:

(i) National Planning Division-*PMO* and *TSD* working independently from each other at the onset of setting the *SDGs* indicators that is relevant to Tonga.
(ii) *MDAs* collecting their own data without collaborating with *TSD*.

5.30 If this persists, the effects will be that indicators are given to *MDAs* to produce which are not relevant to that *MDAs* and thus leading to incorrect data and data collection. This will hinder proper Monitoring and Evaluation and Reporting.

5.31 Recommendation 7

5.32 The effective merging of *TSD*, National Planning Division-*PMO*, and *MDAs* establish Coordination efforts to assure that correct indicators and targets are established. More importantly, the producing of information are user-driven and the effective utilization of information for evidence-based decision making. The implementation of the Tonga Strategy for Development of Statistics is key for coordination of producers of information in the National Statistical System (NSS). This will clearly identify who is doing what and when, harmonize standards and procedures, and also mobilize capacity to produce quality information in a timely manner.

5.33 This will promote the accuracy of data in the progress of implementing the 2030 Agenda leading to better monitoring, evaluation, and reporting.

FINDING ON THEME 3: COMMUNICATION TO STAKEHOLDERS

5.34 Finding 18: TSDS 2018-2023 has taken into account communication to stakeholder in its *Strategic Objective 2: Communication, Access, Use;* and *Strategic Objective 4: NSS Coordination.*

5.35 *Audit Criteria: Tonga's statistical systems have a central role in generating, disseminating and administering data. They should be supplemented with data and analysis from civil society, academia and the private sector[18].*

5.36 Document analysis of the *TSDS* noticed that the *TSD* have strategically placed emphasis on communication to stakeholder's in two of its strategic objectives.

5.37 *Strategic Objective 2: Communication, Access, Use* place emphasis on improving general/public awareness of the values and use of statistics for evidence-based decision making.

5.38 The TSDS has also mapped out a way its Strategic Objective 2 could be accomplished. (*Table 3*)

Table 3: *TSDS* Operational Framework - Strategic Objective 2[19]

Strategic Objectives 2	Strategic Outputs	Responsibility	Operational outputs/TSDS action plan
Communication, Access and Use	2.1 List of TSD and sector agency statistical publications, including calendar of release, is publicly available and updated on a regular basis.	All government agencies	2.1.1 TSD to publish an annual calendar of release of statistics and statistical publications, including an annual Statistical Digest. 2.1.2 All government agencies commit to produce an annual statistical digest in line with the tracker database, as part of their annual management plan and reporting requirements, and share this information with TSD to allow production of a consolidated Annual Statistical Yearbook.
	2.2 Statistics and Statistical information are provided in user – friendly formats	All government agencies	2.2 Government agencies commit to ongoing communication between data users and producers, to endure data and statistics are made available in formats that addresses specific user requirements (with specific reference to, but not restricted to various form of disaggregation). TSD to provide technical guidance.
	2.3 Protocols for sharing administrative data between government agencies are established, including provision of metadata.	TSD	2.3 TSD to develop such data sharing protocols to facilitate NSS-wide collaboration and communication and assist administrative data providers with adding statistical value to their data collections.
	2.4 Databases/systems' architecture (IT platforms) progressively harmonized to facilitate data sharing.	TSD, Information and Communications Technology Section (MEIDECC)	2.4 National Planning Office to progress consultation between TSD and Information and Communications Technology Section of MEIDECC to initiate an action plan to progressively harmonize database/systems architecture (IT platforms) to facilitate data sharing.
	2.5 Statistical advocacy/awareness programs and associated activities are developed.	All government agencies, with TSD support	2.5 Produce and implement an annual advocacy programs comprising of diverse activities and statistical outputs and communication to the public and users.

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[18] Addis Ababa Action Agenda Paragraph 125

[19] Tonga Strategy for the Development of Statistics (TSDS) 2019 -2023. Pg. 21.

5.39 *Strategic Objective 4 NSS Coordination* places emphasis on establishing partnerships, improve collaboration, coordination, consultation between internal and with external stakeholders.

5.40 *Table 4* shows how TSD intends to accomplish Strategic Objective

Table 4: TSDS Operational Framework - Strategic Objective 4[20]

Strategic Objective 4	Strategic Outputs	Responsibility	Operational outputs/TSDS action plan
NSS Coordination	4.1 Improved capacity for TSD and statistics providers in other agencies to effectively and efficiently collaborate on producing and sharing statistics.	TSDS Steering committee	4.1.1 The TSDS Steering committee to convene regularly to ensure the three sectoral working groups pursue a more effective and efficient coordination and collaboration in the collection/compilation of statistics and sharing of statistical information by individual sector agencies. 4.1.2 This includes haring and coordinating their annual plans for statistical activities amongst agencies of each sectoral working group, before submitting these to TSD for (i) technical advice and guidance, and (ii) clearance to proceed.
	4.2 Strengthened TSD capacity and role to provide statistical support to other agencies, including assuming role of "Steering Clearinghouse".	TSD (supported by amended legislation)	4.2 In line with its statistical clearing house functions, TSD to assess agency compliance with statistical standards, with technical support, where required, from specialist external technical assistance providers.
	4.3 National Statistical Advisory Council and TSDS Steering committee (strategic output 1.3) to guide implementation of strategic outputs 4.1 and 4.2.	National Statistical Advisory Council, TSDS Steering committee.	4.3 Following sectoral working group submissions to TSD of agencies' annual plans for statistical activities (4.1.1), TSD to compile and publish an annual calendar of statistical activities across the Tonga NSS, to facilitate better NSS-wide statistical coordination, and keep SPC and the development partner a coordination group informed of these activities.
	4.4 Regular data producer – data user forums are convened.	All government agencies with TSD support	4.4.1 To provide an avenue to ensure data and statistics are made available in format that addresses specific user requirements (with reference to, but not restricted to various forms of disaggregation, and display of information, such as topical briefs, charts, tables, infographics, geo-spatial). 4.4.2 Each sectoral working group to compile an inventory of Non-governmental Organisations and Civil Society Organisations to ensure inclusiveness with organizing such regular dialogues. 4.4.3 Each working group to decide if they wish to invite relevant Non-governmental Organisations and Civil Society Organisations to its meetings on an as-needs basis.

5.41 Proper implementation of Strategic Objective 2 and 4 of the TSDS will aid in accurate dissemination and analysis of data.

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[20] Tonga Strategy for the Development of Statistics (TSDS) 2019 -2023. Pg. 23.

CHAPTER 6 – ANALYSIS OF AUDITED ENTITIES COMMENTS ON FINDINGS, CONCLUSION AND RECOMMENDATIONS

The clients' responses to our audit findings are as listed:

- Mrs. Gloria Pole'o, Clerk of the Legislative Assembly (email received: 12th February 2019)
- Mr. Edgar Cocker, Chief Secretary and Secretary to Cabinet (formal letter received: 8th March 2019)
- Mr. Viliami Fifita, Chief Executive Officer of the Tonga Statistics Department (email received: 28th February 2019)
- Ms. Lesieli Tufui Faletau, Deputy Chief Executive Officer for the Ministry of Finance (email received: 25th February 2019)

As summarised below are the comments received with audit analysis:

Clerk of the Legislative Assembly comments

- "We have gone through the report and propose no further comments."

Chief Secretary and Secretary to Cabinet comments

- "Thank you for sharing with us the draft report Performance Audit of Tonga's Preparedness for Implementation of Sustainable Development Goals. I have reviewed the document and I support key recommendations. I am particularly interest in the implementation of recommendation # 3. I can see an opportunity there for closer collaboration between my office and the Parliament's Office of the Clerk towards strengthening Parliament SDG oversight role."

Chief Executive of the Tonga Statistics Department comments

- Section 2.7 (3): 'Responsible for' is replaced with 'lead and coordinate', so that the following paragraph: "TSDF responsible for the production, management, and usage of statistical information which is needed to inform the development and implementation of policies and the monitoring progress towards SDGs." Is amended to read as follows: "TSDF lead and coordinate the production ….. "
- Section 5.14: Amend that the TSDS was approved in November 2018 not December 2018.
- Section 5.14: Mention of the international and regional frameworks that is linked to the TSDF II and TSDS.
- Section 5.34: To amend the section with additional details, so that it reads as follows (amendments are underlined): "The effective merging of TSD, National Planning Division (PMO), and MDAs establish coordination efforts to assure that correct indicators and targets are established. More importantly, the producing of information are user-driven and the effective utilization of information for evidence-base decision-making. The implementation of the TSDS is key for coordination of producers of information in the National Statistical System. This will clearly identify who is doing what and when, harmonise standards and procedures, and also mobilize capacity to produce quality information in a timely manner.

Deputy Chief Executive Officer for the Ministry of Finance

- "The report pretty much covers under the key findings what's currently in place. We generally support the report with the following comments please:

- One tool process, we note the macro framework is missing as a critical step at the beginning of the one tool process aiming to review the past and current economic situation. The planning priorities and the budget allocation takes into account the economy's current situation. The macro framework is regarded as the umbrella framework which helps in deriving planning priorities and the budget allocation.

- Monitoring framework – we acknowledge the current effort to establish a tracking framework in which this is critical in the planning process. This is one area needs strengthening to ensure that resources are being utilized accordingly to the purpose it was assigned to.

- Data and statistics to derive realistic KPIs - we note from the report's findings that some ministries are collecting their own data, for instance, Ministry of Health for their purpose. We note that the official statistics are the data release by Statistics. We however understand, that timing is challenging as data is not always available when it's needed. As such, we support the recommendation to have the relevant taskforce comprising of Statistics and relevant MDAs to confirm data and statistics esp in tracking progress towards achieving SDGs targets.

CHAPTER 7 – CONCLUSION

7. 1 General Conclusion

Although, there is a need for improvement towards engaging public awareness, the Government of Tonga has adequately adapted the 2030 Agenda and its SDGs into its national context. Mechanisms in place for the identification and mobilization of resources and capacities established by the One Process system is yet to be fully utilized. Monitoring and Evaluation Framework established by the TSDF II still needs close collaboration between sectors, MDAs, National Planning Division (PMO) and TSD in order for the adequate monitoring and evaluation.

The specific conclusions are divided into three parts as presented hereunder:

7.2 Adequate Adaptation of Sustainable Development Goals to the National Context

The Government of Tonga's TSDF II provides the basis for the integration of the SDGs into Tonga's national context. The TSDF II is the apex plan which all other plans must align itself to. It is realized that since the targets and indicators of the SDGs has been localized into the TSDF II National Outcomes, Pillars and Organisation Outcomes, the alignment of sector plans, island master plans, corporate plans and other plans will aid in the achievement of SDGs. However, improvements for stakeholder engagements, public awareness, and the coherence of the policies/plans both vertical and horizontal are still needed.

7.3 Mechanisms for Identification and Mobilization of Resources and Capacities are in place but still needs to be fully utilized.

The One Process System has an integrated system that allows for MDAs to integrate their outputs to the budget available while establishing alignment to the TSDF II national priorities. It also allows for the MDAs to identify gaps, risks and risk mitigation strategies and an avenue to engage their stakeholders. However, capacity building is still needed to improve the abilities of the MDAs to utilize these tools.

Effective means of implementation is a critical area for SDGs implementation, therefore MoF will need to take into account the Addis Ababa Action for ways in innovating resources or strategically mapping Tonga's domestic revenue and donor funds for an effective way to achieve SDGs targets through the TSDF II by 2030.

With that said, in the Financial Year 2018/2019, MoF has initiated reporting the Budget Statement in reference to the TSDF II Pillars and the GPA which will aid in monitoring expenditure and progress towards SDG goals.

7.4 Mechanism to Monitor, Follow-Up Review and Report on the Progress towards the Implementation of the SDGs needs closer collaboration for adequate monitoring and evaluation.

Tonga Strategy for the Development of Statistics (TSDS) 2019 – 2023 is paving the way forward for closer collaboration between stakeholders across the board. However, the TSDS has just recently been approved therefore, it will need diversified support from all actors and political will to drive the TSDS forward. Monitoring of the SDGs progress will depend on a solid statistical basis in which accurate data could be obtained for evaluation and adequate policy formation.

CHAPTER 8 - RECOMMENDATIONS

Audit Objective 1: *To what extent has the government adapted the 2030 Agenda into its national context?*

1. National Planning Division-*PMO* with the assistance of *TSDTC* or the Technical staff work together to map all relevant International Frameworks and Regional Frameworks that Tonga is part of into the *TSDF II*. This will promote further integration of the 2030 Agenda and its *SDGs* into Tonga's context.

2. National Planning Division-*PMO* to (1) Actively pursue the completion of the Communication Strategy with the intent to roll out the Strategy early in 2019 to the member of the *TSDT* (if approved by then) so that *TSDT* may ignite it within their respective sectors; and (2) Identify how Tonga fits into the UN Pacific Communication and Advocacy Strategies 2018 – 2022. For successful implementation of the 2030 Agenda and its SDGs, Tonga can no longer implore its normalcy of each *MDAs* working on its own to achieve its own outputs because an integrated agenda demands that communications and implementing agencies work together from the onset to capitalize on communications and public advocacy as a key means of implementation.

3. Parliament's Office of the Chief Clerk commit to coordinate different committees in discussion on how to work together on *SDGs* oversight. The recommended actions could introduce formalized systems to Parliament paving clearer role of Parliament in the ownership of the SDGs.

4. National Planning Division-*PMO* coordinate with the Ministry of Internal Affairs, all Sectors, and People Representatives or Parliament to align Sector, Island, District, and Community Plans with the TSDF II. Government Priorities needs to be addressed especially at the community level so it could be represented upwards through its District and Island Plans. Sector plans, District plans and Island Plans through the *CDP* provide more integration and inclusiveness as these plans integrate the voices of those at the grass roots, the most vulnerable, the disable, women, and the youth. Integrating these plans will emphasize "*No one left behind.*"

Audit Objective 2: *Has the government identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?*

5. Budget Division-*MoF* and National Planning Division-*PMO* continue to offer capacity building workshops on conducting performance gap analysis and proper strategic solution process. This will aid *MDAs* to correctly identify resource and performance needs and gaps for accurate gap assessment and resourcing which will lead to better monitoring and evaluation.
6. Budget Division-*MoF* to take into account the Addis Ababa Action financing mechanisms and conduct an assessment of the effectiveness of the current resource mobilization efforts currently in place and identify innovative methods for mobilizing resources needed for implementation of the *SDGs* and other national priorities.

Audit Objective 3: *Has the government established a mechanism to monitor, follow up, review and report on the progress toward the implementation of the 2030 Agenda?*

7. *TSD* and National Planning Division-*PMO* establish Coordination efforts with *MDAs* to assure that correct indicators and targets are established. Coordination efforts would be made easier once the Tonga Statistic Development Strategy is finalized and approved. This will promote the accuracy of data in the progress of implementing the 2030 Agenda leading to better monitoring, evaluation, and reporting.

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ANNEX 1: AUDIT OBJECTIVES, QUESTIONS, THEMES

Audit Objective (refer to 1.4)	Audit Questions	Theme
1.4.1	*Audit question 1* - Has the government put in place processes and institutional arrangements to integrate the 2030 Agenda into the country's legislation, policy, plans, budget and programmes, including the country's existing sustainable development Strategy, if there is one?	**Theme 1:** Integration of the SDGs into national planning strategies, policies and processes. **Theme 2:** Alignment of budgets, policies, and programmes to the SDGs.
	Audit question 2 - Has the government informed and involved citizens and stakeholders in the processes and institutional arrangement to integrate the 2030 Agenda, including national and local government, legislative bodies, the public, civil societies and the private sector?	**Theme 3:** Creating ownership and engaging stakeholders in integrating the SDGs into the national context.
	Audit questions 3: How are responsibilities allocated among various levels of government (national, subnational and local) for the coherent implementation of the 2030 Agenda?	**Theme 4:** Policy integration and coordination
	Audit question 4: Has the government designed policies and institutional mechanisms to support integration of the three dimensions of sustainable development (economic, social and environmental) and the principles of the 2030 Agenda (e.g. "leave no one behind")?	**Theme 5:** Inclusiveness and leaving no one behind.
1.4.2	*Audit question 1* - Has the responsible entity identified the resources (including financial, human, information and communications technology, data and statistics) needed to implement, monitor and report on its priorities in the 2030 Agenda?	**Theme 1:** Identification of needs and the required resources and capacities for implementing the SDGs.
	Audit question 2 - Has the responsible entity identified cooperation and partnership opportunities for getting required resources and capacities to achieve its priorities in 2030 Agenda?	**Theme 2:** Mobilizing Partnership
	Audit question 3: Has the responsible entity identified risks and risk mitigating strategies in securing resources and capacities?	**Theme 3:** Managing Risks
1.4.3	*Audit Question 1:* Has the government assigned responsibilities to monitor, follow up, review and report on the progress towards the implementation?	**Theme 1:** Responsibilities, mechanisms and processes for monitoring, follow-up, review and reporting.
	Audit Question 2: Has the Government identified performance indicators and baselines and set milestones to monitor and report on the implementation?	**Theme 2:** Performance indicators and data
	Audit question 3 - Has the government put in place processes to ensure the quality, availability and required level of disaggregation of the data needed?	
	Audit question 4 - Have monitoring, follow-up, review and report processes been designed through a participatory process and will these processes enable stakeholder engagement?	**Theme 3:** Communication to stakeholders

ANNEX 2: STAKEHOLDER ANALYSIS

Stakeholder	Stakeholder role	Stakeholder interests
Prime Minister Office (PMO)	• National Planning Division which is the responsible division for producing the Tonga's National Plan – Tonga's Strategic Development Framework II (TSDF II) is under the umbrella of the Prime Minister's Office. • The National Planning Division is responsible for contextualizing the SDGs into the TSDF II and monitoring and evaluation of the SDGs. • The central division which integrates all of the data.	• Current status of Tonga's preparedness to implement the SDGs. • National Planning will provide essential data that they have already collected. • Audit topic will help them in reviewing and finalizing the mid-term report on the TSDF II next year. • Audit could also help National Planning engage line ministries to further envisage the SDGs and better incorporate it into its corporate plans.
Parliament	• Law Making – parliamentarians review legislation proposed by government to ensure that it reflects human rights principles and contributes to achieving both the national SDG plan (TSDF II) and the wider 2030 Agenda. • Budgeting – must engage on how government funds are being allocated to their nationally defined SDGs, including whether sufficient funds are reaching the most vulnerable and excluded. One the revenue side – must ensure that fiscal and other economic policies set through the budget process are aligned to the national SDG plan. Parliamentary oversight of budget expenditure is also crucial as parliamentary can analyse the effectiveness of government expenditure on SDG achievement. • Oversight – Monitoring is a critical element of SDG implementation. Parliaments must make sure that implementation is on track and can be recalibrated in light of evidence and public feedback. Parliamentary oversight mechanisms such as Question Time, written questions to government, and parliamentary committee hearings can be very effective in identifying obstacles or assessing progress. Parliamentary committees should have the power to call on government officials to provide information on the impact of government policies and programmes. Committees should also have the power to be able to call public hearings to garner citizens' views on SDG implementation. The knowledge collected can be fed back into government planning and delivery mechanisms through a national SDG working group or equivalent body in which parliamentarians participate. • Representation – to ensure meaningful national ownership of the SDGs, all citizens and stakeholders should be involved in setting	• Reform politics – very often overlooked is that the SDGs will not succeed without a strong political will. Sophisticated implementation infrastructure will fail if the political environment is not conductive to progressive reforms that will result in stronger democratic governance at all levels. • Review committee structures – prevent government and parliaments in operating in silos. • Engage in design and oversight of national plans – this will enable qualitative control as Parliament can demand to be a part of or review the Voluntary National Report (VNR) before submission. • Support national councils and other consultative/regulatory bodies – strengthening independent regulatory and monitoring bodies can help establish progressive norms and practices in ways that are less susceptible to political in fight and the short term pressure of the electoral cycle. • Strengthen capacities – parliamentary capacities to support the legislative and oversight process for long-term benefits.

Stakeholder	Stakeholder role	Stakeholder interests
	policies and priorities. As elected representatives of the people, parliamentarians have an obligation to reach out to their constituents throughout their term of office, by going directly to the people. Parliamentarians can identify gaps and weaknesses in SDGs implementation that may not be caught in general government reports or national statistics. Parliamentarians should be aware of their constituents' wider concerns: consultations with civil society organizations, academic institutions, the private sector, and others can help to identify those concerns.	
Ministry of Finance (MoF)	• Budgeting and Financing the SDGs	• Use budget process as a mechanism for policy integration and coherence.
Statistics Department of Tonga	• Data collection	• Provides a reality check – what is the real conditions and status of preparedness of SDGs implementation.
Ministry of Internal Affairs Ministry of Meteorology, Energy, Information, Disaster Management, Environment, Communications and Climate Change (MEIDECC)	• Two ministries handles the SDGs cross cutting issues such as Gender issues and Climate Change issues. • Mainstreaming the SDGs into their individual corporate plans by aligning targets to TSDF II's national outcomes and organizational outcomes. • Providing indicators and progress of each targets Identifying gaps leading to policy formulation	• Initiative taken to fight the cross cutting issues. • Audit will help place an importance on these issues which could make the public and high level authorities more aware and accountable. • Mapping of existing policy integrations between line ministries • Address gaps further discovered.
All other Ministries: 1. Ministry of Foreign Affairs 2. Ministry of Revenue and Customs 3. Ministry of Public Enterprises 4. Ministry of Commerce, Consumer, Trade, Innovation and Labour 5. Ministry of Justice and Prisons 6. Attorney General's Office		

Stakeholder	Stakeholder role	Stakeholder interests
7. Ministry of Police and Fiver Services 8. Ministry of Health 9. Ministry of Education and Training 10. Ministry of Agriculture, Food and Forestry 11. Ministry of Infrastructure 12. Ministry of Lands and Natural Resources 13. Ministry of Fisheries 14. Ministry of Tourism		
Tonga Office of the Auditor General	• Contribute to the preparedness process of SDGs implementation. • gap analysis; • Performance audit of individual goals, programmes, targets, indicators etc. • Financial audit of data; audits of processes and policies • Direct contribution to the SDGs 16 "effective, accountable and transparent institutions";	• Processes, policies and any preparations in place to prepare for SDGs implementation. • Stimulate government to have more of a policy coherence. • Assessing the status of whole of government approaches. • Answer the question to what extent the government has adopted a SDGs framework into its national planning documents, and has government allocated the responsibility at ministerial level and created accountability.
Local Government – Village Governance Board, Local Communities.	• This is the grassroots level. All citizens are classified at this level. Therefore, most people of disparity exists. Hence, local village governments play a vital role in communicating the SDGs and prioritizing the needs of the community with alignment to the SDGs. • The Communication of the TSDF II National Outcomes is sufficient for communication SDGs. • Provide issues that the government cannot indicate.	• The issues or SDGs Targets that directly relates to their immediate well-being. • Provide a basis for local government prioritization of constituency funds. • Provide open dialogue to address cross cutting issues that are often hidden at the grassroots level.
Private Sector	• Private sector plays a role in catalysing sustainable development through innovation and financing.	• Link market-driven investment projects and private sector innovation and know- how with sustainable, inclusive, and equitable outcomes. • Facilitate cross-sector dialogue towards aligning diverse actors and interests around a common agenda for action, potential corss-sector synergies and collaboration, innovations and systematic change – leading to effective use of aid by reducing fragmentation and duplication – which is a concern for donors.

Stakeholder	Stakeholder role	Stakeholder interests
Non-governmental Organisations	• Hold governments to account by encouraging the creation of new advocacy coalitions and increase the legitimacy of accountability. • Collaborations of Non-governmental Organisations is way to operationalize the integrated and universal nature of the SDGs.	• Prioritization of the SDGs – mobilization of Non-governmental Organisations is closely linked to whether SDGs are a priority for the government – in the other sense the same applies the other way around – Governments are less likely to make SDGs a priority if there is no demand from civil society. • A better indicator framework for Non-governmental Organisations.
Donors/International Partnerships	• Major role is Financing and Capacity Building.	• Audit could provide help on why they should or should not provide aid and create partnerships. • Audit could help Tonga secure aid and recommend better initiatives to gain donor trust and support.

ANNEX 3: QUESTIONAIRRE[21]

Building Understanding of the SDGs in Parliament

1. Is information about the SDGs included in briefing materials and induction programmes for new parliamentarians after elections have been held?

2. Do parliamentarians receive updates on national and international SDG implementation issues? How systematic are these updates?

3. Have parliamentarians taken part in international and regional events on SDGs aimed at building understanding?

4. Have parliamentarians received any training sessions on the SDGs? If so how many sessions have been run and for how many parliamentarians (men and women)?

5. Have training sessions or awareness-raising activities for parliamentary staff been organized? If so, how many and for how many staff (men and women)? Which departments were they from?

Mainstreaming the SDGs within parliamentary mechanisms

6. Has parliament formally endorsed the 2030 Agenda and its SDGs (perhaps through a motion or resolution?)

7. Does parliament have an institutional plan that adequately identifies its priorities in relation to supporting the SDG implementation and monitoring?

8. Has Parliament clearly assigned responsibility for the SDGs within its own structure?

    a. Has Parliament given responsibility to an already existing parliamentary body or structure for coordination work on the SDGs? If so, which one?

    b. Have the SDGs been included in the formal mandate of one or more committees? If so, which one?

    c. Has parliament created a committee dedicated to the SDGs?

    d. Are there informal cross-party mechanisms that focus on the SDGs (e.g. caucuses, interest groups)?

9. How many plenary debates has parliament held on the SDGs?

10. Which committees have discussed the SDGs?

11. How many committee reports have been published on the SDGs?

12. Have parliamentary committees of each house discussed how to effectively engage with implementing the SDGs?11 Has each parliamentary committee had a discussion on the SDGs under its purview?12

13. Has each parliamentary committee identified which Goals and targets they should engage with and how? If so, what needs to be done to empower that committee(s) to take on an SDG oversight role?

14. Have the different committees in both houses discussed whether and how they can work together on SDG oversight?

15. Do committees have a work plan which reflects SDG activities?

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16. Have parliamentary committees of each house discussed how to effectively engage with implementing the SDGs?

    a.   Has each parliamentary committee had a discussion on the SDGs under its purview?

    b.   Has each parliamentary committee identified which Goals and targets they should engage with and how? If so, what needs to be done to empower that committee(s) to take on an SDG oversight role?

    c.   Have the different committees in both houses discussed whether and how they can work together on SDG oversight?

    d.   Do committees have a work plan which reflects SDG activities?

17. How effectively are parliamentary committees engaging the government about implementing the SDGs?

    a.   Do parliamentary committees ask the relevant minister(s) to attend committee hearings and to provide updates on the progress of the national SDG strategy or plan?

    b.   Can parliamentary committees initiate any inquiries into how successfully the Goals are being achieved?

18. How effectively do parliamentary committees engage with civil society organizations, academia, international development partners or other key stakeholders in support of SDGs implementation?

    a.   Do parliamentary committees invite these groups to participate in public hearings and/or to give evidence about their involvement in SDG implementation?

    b.   Do parliamentary committees and/or their staff draw on such groups to provide committees with briefings and/or technical advice on SDG issues?

19. To what extent have the SDGs been successfully mainstreamed in parliament? What adjustments, if any, are necessary to parliament's structures and working methods to enable it to work more effectively on the SDGs?

20. Is the parliamentary secretariat adequately staffed and resourced to provide support services to parliamentarians and committees in relation to their SDG activities?

Making Laws in support of the SDGs

21. Has any review been undertaken to identify the legislative reforms required to support the SDGs?

    a.   Is draft legislation accompanied by an assessment of the impact that it would have on implementing the SDGs?

    b.   Are laws tabled with an explanatory memorandum that sets out the impact of the proposed law on relevant SDGs? Does the ministerial speech introducing a law usually explain whether and how the proposed law will progress the SDGs?

22. How many laws have contained a specific reference to the SDGs?

23. How many proposed amendments have contained a specific reference to the SDGs? How many of these amendments have been adopted?

24. How effectively do committees review draft laws through participatory and open committee processes in order to ensure that they support SDG implementation?

   a. Do parliamentary committees engage the public to make use of their feedback on real-life SDG implementation issues?

   b. Do parliamentary committees invite submissions from outside experts on SDGs implementation (including what is and is not working)?

25. To what extent can committees or similar bodies perform an "impact assessment"13 of draft laws from an SDG stand point?

   a. Is there a process to undertake a gender impact assessment of proposed laws?

   b. Is there a process for assessing the human rights impact of proposed laws and ensuring their conformity with both ratified human rights conventions and relevant recommendations made by United Nations human rights mechanisms?

26. How effective is support provided to parliament?

   a. Can current staffing levels provide parliamentarians and committees with the legislative research, SDG impact analysis and other support that they need?

   b. What tools or information would parliament need to be able to take the SDGs into account more effectively when legislating?

Engaging with the Public

27. Is there a nationwide public campaign on the SDGs? Is parliament part of it?

28. Does parliament hold regular public consultations on the SDGs? Does it have an open-access online platform to engage with the public on the SDGs?

   a. If so, how many public events on SDGs have been organized in parliament or by parliament?

   b. How many outreach or constituency visits have focused on the SDGs?

29. How effectively does parliament communicate to the public about its work in support of SDG implementation?

   a. Does Parliament have a communication strategy that includes efforts to reach out to the public on SDG issues?

   b. Is Parliament's website designed to easily identify the legislature's SDG-related activities?

   c. Does Parliament use social media to communicate about its SDG-related work?

30. To what extent does parliament meet with citizens, civil society organizations and academia to discuss the SDGs or development issues?

   a. If parliamentarians would to meet with the public to discuss SDG issues, what support should the parliamentary secretariat provide to make that happen?

   b. Could such as approach be systematized across parliament? If so, how?

   c. Are specific efforts made to reach out to younger generation?

31. To what extent do parliamentary committees conduct field visits to oversee SDG implementation and the impact of SDG-related programmes on regions and communities?

    a. Do parliamentary committees have sufficient powers and/or resources to run field visits?

    b. If/when parliamentary committees run field visits, are specific efforts made to meet with marginalized or vulnerable communities (e.g. women, young people or poor people)?

Ensuring the SDGs serve the most vulnerable

32. Have marginalize and vulnerable groups clearly been identified by your country?

    a. If so, how many marginalized/vulnerable groups are there? What proportions of the total population do they represent? What criteria were used to identify them?

33. Do national targets and indicators take account of underrepresented, marginalized and vulnerable groups?

    a. Are disaggregated data about the impact of the SDGs on these groups available to parliament?

34. How are these groups represented in parliament (e.g.: women, young people, indigenous people, and people with disabilities, ethnic or cultural minorities)?

35. Has there been any analysis of the special legal, policy or programme needs of marginalized and vulnerable groups when the national SDG implementation priorities were being identified?

36. Does parliament make any special efforts to include underrepresented and marginalized groups in consultations on SDG-related issues (e.g.: through parliamentary committees or during field visits?)

37. In the past 12 months, how many parliamentary debates focused on the rights and needs of vulnerable and marginalized groups?

38. How many hearings were held with representatives of vulnerable or marginalized groups in the past 12 months?

39. What steps has parliament taken to ensure that "no one is left behind" in the implementation of the SDGs?

    a. To what extent do parliamentarians have access to information or economic and social conditions of vulnerable groups compared with the rest of the population; the main claims and demands of vulnerable groups in the country; and the main challenges preventing the rights of vulnerable groups from being fully realized (e.g. political, economic, cultural)?

    b. To what extent do parliamentarian make use of this information when developing legislation, adopting budgets and reviewing implementation of the SDGs?

40. What strategies, if any, has parliament introduced to promote diversity in parliament? Which parliamentary mechanisms have been successful in promoting diversity and why? What factors can encourage people from diverse backgrounds to work in parliament, or discourage them from doing so?

    a. Does parliament monitor representation of underrepresented and marginalized groups within its own membership, including the numbers of people from such groups who hold parliamentary positions of responsibility or decision-making posts?

41. What other approaches could be implemented to bring the voices and perspectives of underrepresented or marginalized groups into parliamentary processes regarding SDG issues (e.g.: appointing non-parliamentarians to parliamentary committees, and recruiting members of marginalized groups as committee advisors)?

ANNEX 4: *'TABLE 2'* OF THE TSDF II 2015 -2025

Pillars		Organizational outcomes	Government Ministries, Departments and Agencies																						Other			
			Palace Of	LA	Audit	CPR	MFAT	HMAF	PMO	MFNP	MRC	MPE & PE	MCTL	MOJ	AGO	MPPF	MOH	MET	MIA	MAFFF	MOI	MLNR	PSC	STATS	MEIDECC	NRBT	business	community	CSOs *	Churches
1. Economic Institutions	1.1	Improved macroeconomic management & stability with deeper financial markets																											
	1.2	Closer public/private partnership for economic growth																											
	1.3	Strengthened business enabling environment																											
	1.4	Improved public enterprise performance																											
	1.5	Better access to, and use of, overseas trade & employment, and foreign investment																											
2. Social Institutions	2.1	Improved collaboration with & support to civil society organizations and community groups																											
	2.2	Closer partnership between government, churches & other stakeholders for community development																											
	2.3	More appropriate social & cultural practices																											
	2.4	Improved education & training providing life time learning																											
	2.5	Improved health care and delivery systems (universal health coverage)																											
	2.6	Stronger integrated approaches to address both communicable & non-communicable diseases																											
	2.7	Better care & support for vulnerable people, in particular the disabled																											
	2.8	Improved collaboration with the Tongan diaspora																											
3. Political Institutions	3.1	More efficient, effective, affordable, honest, transparent & apolitical public service focussed on clear priorities																											
	3.2	Improved law & order and domestic security appropriately applied																											
	3.3	Appropriate decentralization of government admin with better scope for engagement with the public																											
	3.4	Modern & appropriate Constitution, laws & regulations reflecting international standards of democratic processes																											
	3.5	Improved working relations & coordination between Privy Council, executive, legislative & judiciary																											
	3.6	Improved collaboration with development partners ensuring programs better aligned behind gov't priorities																											
	3.7	Improved political and defence engagement within the Pacific & the rest of the world																											
4. Infrastructure & Technology Inputs	4.1	More reliable, safe and affordable energy services																											
	4.2	More reliable, safe, affordable transport services																											
	4.3	More reliable, safe and affordable information & communication technology (ICT) used in more innovative ways																											
	4.4	More reliable, safe and affordable buildings and other structures																											
	4.5	Improved use of research & development focussing on priority needs based on stronger foresight																											
5. National Resources & Environment Inputs	5.1	Improved land use planning, administation & management for private & public spaces																											
	5.2	Improved use of natural resources for long term flow of benefits																											
	5.3	Cleaner environment with improved waste recycling																											
	5.4	Improved resilience to extreme natural events and impact of climate change																											

Level of institutional responsibility for Organizational Outcome to include in organizational outputs: ■ significant ■ moderate ■ partial □ none

* Tonga Health Promotion Foundation leads on coordination for National NCD Committeed covering government and non-government