



# TECHNICAL ASSISTANCE REPORT

## TONGA Gender Responsive Budgeting PEFA Assessment

JANUARY 2020

PREPARED BY

*Celeste Kubasta, Richard Neves, Kris Kauffmann (PFTAC expert), Martin Bowen and  
Urška Zrinski (PEFA Secretariat), and Kelera Kolivuso Ravono (MoE Fiji)*



**MEMBERS**

Cook Islands, Fiji, Kiribati, Marshall Islands, Micronesia, Nauru, Niue, Palau, Papua New Guinea, Samoa, Solomon Islands, Timor-Leste, Tokelau, Tonga, Tuvalu, Vanuatu

**PARTNERS**

New Zealand, Australia, European Union, Republic of Korea, Canada, and the Asian Development Bank

## DISCLAIMER

*The contents of this report constitute technical advice provided by the staff of the International Monetary Fund (IMF) to the authorities of Kingdom of Tonga (the "TA recipient") in response to their request for technical assistance. This report (in whole or in part) or summaries thereof may be disclosed by the IMF to IMF Executive Directors and members of their staff, as well as to other agencies or instrumentalities of the TA recipient, and upon their request, to World Bank staff, and other technical assistance providers and donors with legitimate interest, including members of the Steering Committee of PFTAC, unless the TA recipient specifically objects to such disclosure (see [Operational Guidelines for the Dissemination of Technical Assistance Information](#)). Publication or Disclosure of this report (in whole or in part) or summaries thereof to parties outside the IMF other than agencies or instrumentalities of the TA recipient, World Bank staff, other technical assistance providers and donors with legitimate interest, including members of the Steering Committee of PFTAC, shall require the explicit consent of the TA recipient and the IMF's Fiscal Affairs Department.*

## MEMBERS



Cook Islands



Fiji



Kiribati



Marshall Islands



Micronesia



Nauru



Niue



Palau



Papua New Guinea



Samoa



Solomon Islands



Timor-Leste



Tokelau



Tonga



Tuvalu



Vanuatu

## PARTNERS





## **KINGDOM OF TONGA**



# **PUBLIC EXPENDITURE AND FINANCIAL ACCOUNTABILITY (PEFA) GENDER RESPONSIVE BUDGETING ASSESSMENT REPORT 2019**

Report  
Updated January 6, 2020



## KINGDOM OF TONGA PEFA GENDER RESPONSIVE BUDGETING ASSESSMENT 2019

---

The PEFA Secretariat confirms that this report meets the PEFA quality assurance requirements and is hereby awarded the '**PEFA CHECK**'.

PEFA Secretariat  
January 10, 2020

# 1. INTRODUCTION

## 1.1. Purpose

The purpose of the PEFA supplementary assessment of gender responsive budgeting (GRB) is to collect information on the extent to which gender is mainstreamed in Tonga's public financial management (PFM) system and establish a baseline for future assessments. Tonga has taken initial steps in mainstreaming gender, so the assessment results are expected to facilitate the measurement of progress.

The findings are also envisaged to serve as an input to the Government's existing efforts to mainstream gender anchored by the Women Affairs Division (WAD) – a government agency within the Ministry of Internal Affairs, responsible for coordinating, monitoring, and providing advisory service to the development of gender and gender equality in Tonga. The Division issued a handbook on mainstreaming gender earlier this year with step-by-step guidance, including assessing gender impacts of budget proposals; and produced a document on gender statistics in Tonga that can serve as an input to line ministries in preparing their annual corporate plans. These assessment findings will help determine the baseline and where further efforts are required.

This report was compiled using the draft PEFA GRB framework. The PEFA GRB assessment was led by the Ministry of Finance of the Government of Tonga and was funded by the International Monetary Fund's (IMF) Pacific Financial Technical Assistance Center (PFTAC). The assessment team was led by Celeste Kubasta, and included Richard Neves and Kris Kauffmannn (PFTAC), Martin Bowen and Urška Zrinski (PEFA Secretariat), and Kelera Kolivuso Ravono (Ministry of Economy, Fiji). Quality assurance has been applied in accordance with the PEFA Secretariat guidelines. Five reviewers have been nominated: Ministry of Finance, PEFA Secretariat, IMF Fiscal Affairs Division, World Bank, and the Australian Department of Foreign Affairs and Trade.

## 1.2. Background

The Kingdom of Tonga has not formally adopted gender responsive budgeting; however, there is commitment to advancing gender equality and development at the national, regional, and international levels. Tonga aware that, for gender policies to be effective, and men and women to benefit equitably, they must commit the necessary resources for initiatives to be implemented. This is referenced clearly in the National Women's Empowerment and Gender Equality Tonga (NWEGET) policy and its Strategic Plan of Action 2019-2025.

A new gender policy document aims to carry on the momentum generated by the previous National Policy on Gender and Development (RNPAGD) and its Strategic Plan of Action (2014—2018) and was developed by WAD under the Ministry of Internal Affairs. This revised policy continues to promote the concept of ensuring that Tonga's development benefits are distributed and equitably accessible to everyone particularly the needs of family members.

The policy is also consistent with Tonga's Strategic Development Framework 2015-2025 (TSDF II), National Outcome 3 for a more inclusive sustainable and empowering human development with

gender equality. Embedded within this policy is gender mainstreaming in all government plans and services which has been regarded as one of the priority outcomes.

WAD developed a Gender Mainstreaming Handbook in April 2019 through the support from the Pacific Community (SPC) under the Progressing Gender Equality in Pacific Island Countries (PGEP) initiatives and Pacific Women Shaping Development (Pacific Women). The handbook is designed to assist and guide government ministries and gender focal points on ways to mainstream gender and undertake gender analysis in their respective plans as well as how to design gender specific indicators in corporate plans of line ministries by capitalizing on sex-disaggregated data.

As the Handbook is relatively new, it is expected to take more time for the results of gender mainstreaming to materialize. This will also require the Government - through its policies, technical capacities, financial, and monitoring resources - as well as the engagement of WAD, to raise awareness and provide training and support to line ministries, in particular the Ministry of Finance, for gender to be mainstreamed in the budget processes.

WAD also prepared a guidance document 'Gender equality: Where do we stand?' which outlines how to improve the dissemination and use of gender statistics in order to better monitor progress toward gender equality. The document was funded by the Government of Australia's Department of Foreign Affairs and Trade as part of the program Progressing Gender Equality in Pacific Islands Countries (PGEP) initiative.

More recently, the Government published the results of the 'Voluntary National Review 2019' that gives an overview of results of implementing TSDf and capacity to implement Sustainable Development Goals' (SDGs) commitments. As part of the review process, the Government identified key SDG indicators (69) to be of the most value in carrying out its development priorities. Among the indicators included is SDG indicator 5.c.1 which measures the '*proportion of countries with systems to track and make public allocations for gender equality and women's empowerment*' .

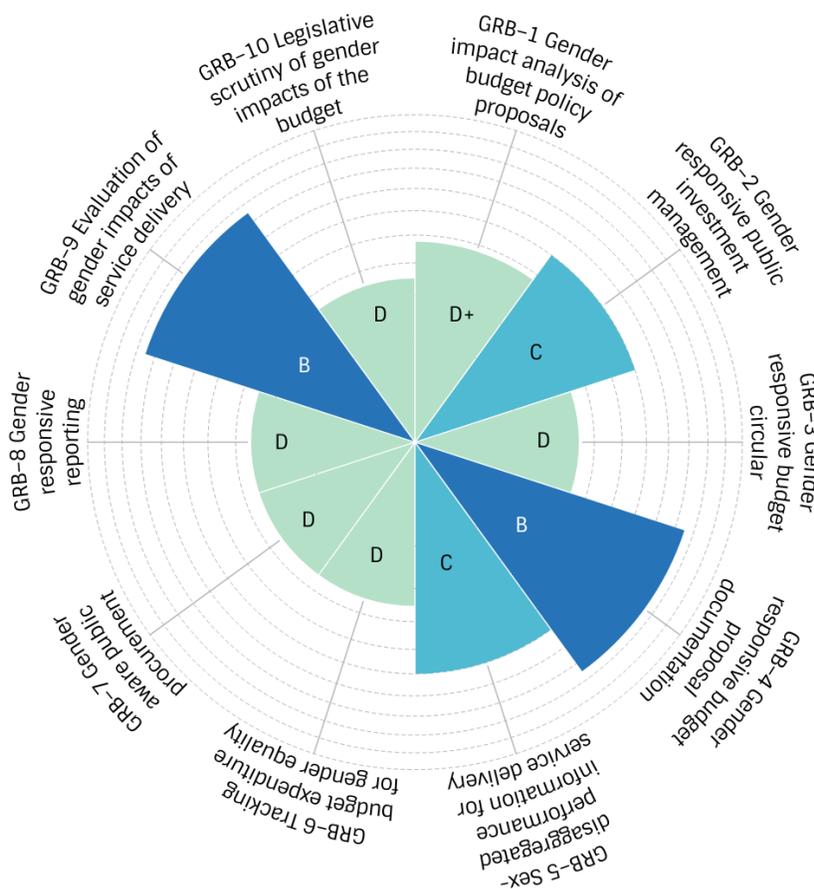
The Office of the Auditor General has also recently conducted its first performance audit on Tonga's readiness to implement SDGs, including SDG 5 on gender equality; and the report is currently under review by the Public Accounts Committee at the Legislative Assembly.

## **2. OVERVIEW OF ASSESSMENT FINDINGS**

Although Tonga does not officially undertake gender responsive budgeting, several of its public financial management systems and processes are gender responsive. The Government's 2019/20 budget include allocated budget resources to a number of gender specific initiatives: i) addressing youth unemployment, specifically among young women; ii) microfinance fund for women; and ii) women's crisis center to help with incidences of gender-based violence. More generally, however, the budget circular does not currently require budgetary units to include gender considerations in their budget proposals.

The budget documentation also does not include a report on the current status of gender equality and there is no summary of findings of ex ante gender impact assessments of budget policies. Similarly, no reports are produced to demonstrate government’s achievements in implementing key gender programs and addressing gender inequalities. However, some information is presented in ministries’ corporate plans.

**Chart 1: Overview of PEFA GRB assessment findings**



**Legend**

SCORE	LEVEL OF GRB PRACTICE
A	Gender impact analysis is mainstreamed in the relevant PFM institution, processes, or system.
B	Gender impact analysis is partially mainstreamed in the relevant PFM institution, processes, or system.
C	Initial efforts have taken place to mainstream gender impact analysis in the relevant PFM institution, process, or system.
D	Gender considerations are not included in the relevant PFM institution, processes, or system, or performance is less than required for a C score.

Ministries are required to prepare annual corporate plans outlining their activities, outputs to be produced, and outcomes planned over the next three years. The performance orientation in Tonga’s corporate planning provides opportunities for including gender relevant objectives. Some key service delivery ministries have identified initiatives for strengthening gender equality in their corporate plans. The Ministry of Police and Fire Services, for example includes a program aimed at addressing gender-based violence; and the Ministry of Health funds programs on maternal care programs, including addressing high instances of gestational diabetes in pregnant women. The corporate plan for the Ministry of Internal Affairs, which houses the Women Affairs Division, outlines the main gender equality priorities of the Government and links them to the TSDf including: i) addressing

gender-based violence; ii) equitable access to economic assets and employment; ii) increased women's leadership and equitable political representation; and iv) equal conditions to respond to natural disasters and environmental and climate change.

Service delivery ministries' corporate plans also include sex-disaggregated information on the planned outputs; however, information on outputs produced is generally not included. Unfortunately, while ministries are, theoretically, required to prepare annual reports, the assessment team was unable to access and review any of these documents and it would appear it has been a number of years since these have been prepared. Nevertheless, there is clearly potential for the Government to strengthen its collection and use of sex-disaggregated data in analyzing the achievement of its policies as well as designing new ones.

The recently published document on gender statistics, issued by the WAD, presents extensive sex-disaggregated data, including in education and health, that relevant ministries could capitalize on. There are currently no evaluations of the impact of programs on beneficiaries, disaggregated by gender, unless carried out by development partners as part of the programs they are funding.

The Government also does not conduct ex ante gender impact assessments of new expenditure and policy proposals. Many agencies have some form of gender specific programs or activities within their submissions but there is no gender impact analysis included. However, new expenditure proposals for 2019/20 funded by development partners include some gender impact assessment, although this is due the partners' assessment criteria rather than Government's guidelines or requirements.

It would be useful if development partners worked closely with the relevant agencies including the WAD to provide some technical training on how these assessments are done so that it could be applied to the government funded projects. While some guidance is provided in the gender mainstreaming handbook, WAD currently does not have the capacity to undertake such technical training.

Similarly, gender impact analysis is conducted as part of economic analysis of major investment projects, but this is undertaken by development partners for the projects that they fund. National guidelines for project proposals, in a form of a Project Proposal Application', do however, require ministries to '*adequately identify climate, environment, disaster, social/gender risks to and from a project*'. Government representatives confirmed that line ministries often struggle to complete the risk analysis and would require training to understand how to conduct them.

If gender analysis is to become a regular part of the budget process, it will require a strong cooperation between the Ministry of Finance and Women Affairs Department. The Ministry of Finance in its key role as a guardian of the government's finances has an instrumental role in ensuring that gender mainstreaming is reflected in all aspects of the budget cycle and that GRB efforts are sustained. However, for this to materialize, it is important that development partners support capacity development in both WAD and Ministry of Finance, and that government supports those agencies to implement policies and procedures that support gender mainstreaming.

### 3. DETAILED ASSESSMENT OF GENDER RESPONSIVE BUDGETING

#### GRB–1 GENDER IMPACT ANALYSIS OF BUDGET POLICY PROPOSALS

This indicator assesses the extent to which the government prepares an assessment of the gender impacts of proposed changes in government expenditure and revenue policy. It contains two dimensions. The indicator recognizes that changes in budget policies can have different impacts on the delivery of services to men and women and to subgroups of those categories; and that new policies proposals should therefore undergo an ex ante assessment of social impacts.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2019 SCORE
<b>GRB–1 Gender impact analysis of budget policy proposals (M1)</b>		<b>D+</b>
<b>GRB–1.1 Gender impact analysis of expenditure policy proposals</b>	In last completed fiscal year, the gender impact analysis was carried out for the <i>majority</i> of new expenditure policy proposals. However, the gender analysis was done only for expenditure proposals funded by development partners, including New Zealand and World Bank. The Government currently does not conduct ex ante gender impact assessments of its own new spending proposals, although the newly developed Handbook on Gender Mainstreaming provides instructions and tips for carrying out such assessments in the preparation of line ministries' corporate plans, including coordination with the Ministry of Finance.	B
<b>GRB–1.2 Gender impact analysis of revenue policy proposals</b>	In last completed fiscal year, the Government did not carry out ex ante gender impact analysis of new revenue policy proposals.	D

**Table GRB—1.1 Gender impact analysis of expenditure policy proposals**

Key changes in expenditure policy	The amount allocated to expenditure policy change	As a % of key changes in expenditure policy	Gender impact analysis included (Y/N)
Development of the informal sector, including cooperatives and credit unions	14,000,000	29.23%	N
Digital government framework	29,000,000	60.56%	Y
Allowance of student teachers to increase their capacity	540,000	1.13%	N
Systems strengthening for effective coverage of new vaccines	3,850,000	8.04%	Y
Microfinance for women	500,000	1.04%	Y
<b>Total/Coverage</b>	<b>47,890,000</b>	<b>100%</b>	<b>69.64%</b>

*Data source: Budget Statement 2019/20; development partners' websites.*

**Table GRB—1.2 Gender impact analysis of revenue policy proposals**

Key changes in revenue policy	The amount collected due to revenue policy change	As a % of key changes in revenue policy	Gender impact analysis included (Y/N)
Excise tax: TOP\$200 per kg on locally manufactured Tapaka – Tonga products and amendment for imported motor vehicles of tariff heading 8703 that have a model year of more than 10 years	1,000,000	10.4	N
Enforcement of tax collection using of cash registry by all consumption tax registered businesses, imposing of import duty of 15% on imported eggs (excluding the fertilized eggs for incubation) as well as imposing 15% consumption tax on every i every international outgoing call and text message	8,600,000	89.6%	N
<b>Total/Coverage</b>	<b>9,600,000</b>	<b>100%</b>	<b>0%</b>

Data source: Budget Statement 2019/20.

## GRB–2 GENDER RESPONSIVE PUBLIC INVESTMENT MANAGEMENT

This indicator assesses the extent to which robust appraisal methods, based on economic analysis, of feasibility or prefeasibility studies for major investment projects include analysis of the impacts on gender. The indicator recognizes that different groups of men and women benefit differently from investment projects, and it is therefore important for the government to include a gender perspective in the economic analysis of major investment projects.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2019 SCORE
<b>GRB–2 Gender responsive public investment management</b>		<b>C</b>
<b>GRB–2 Gender responsive public investment management</b>	In last completed fiscal year, economic analysis for <b>all</b> major investment projects included the analysis of the impacts on gender, and the results of the analyses were published for <b>all</b> projects. However, all major investment projects are funded by development partners. National guidelines for project proposals, in the form of a Project Proposal Application require ministries to conduct an analysis of the impacts of project proposals on gender, but these were not used for the five largest major investment projects in the last completed fiscal years. The Project Proposal Application requires sponsoring agency to <i>'adequately identify climate, environment, disaster, social/gender risks to and from a project'</i> . Projects are required to carry out a 'project risk screening' in line with the guidance provided ('Risk Toolkit') to present the results in a required form. Government representatives confirmed that line ministries often struggle with carrying out risk analysis; therefore, more training is envisaged to strengthen ministries' capacities.	C

Table GRB—2 Gender responsive public investment management

Five largest major investment projects (> 1% of BCG expenditure)	Total investment cost of project P\$	As a % of top 5 major projects approved	Economic analysis includes analysis of the impacts on gender			
			Completed (Y/N)?	Consistent with national guidelines (Y/N)	Published (Y/N)	Reviewing entity
Tonga Climate Resilient Transport Project	65,000,000	24%	Y	N	Y	CDCC
Outer Island Renewable Energy Project	64,000,000	24%	Y	N	Y	CDCC
Nationwide Early Warning System and Strengthening Disaster Communications	58,000,000	21%	Y	N	Y	CDCC
Climate Resilience Sector Project	44,600,000	16%	Y	N	Y	CDCC
Installation of Wind Power Generation System	40,000,000	15%	Y	N	Y	CDCC
<b>Total/Coverage</b>	<b>271,600,000</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>	<b>100%</b>	<b>100%</b>

**Data source:** Project proposals documentation (available at: <https://www.worldbank.org/en/news/loans-credits/2018/11/30/tonga-climate-resilient-transport-project>; <https://www.adb.org/projects/43452-022/main>; [https://libopac.jica.go.jp/images/report/12309142\\_01.pdf](https://libopac.jica.go.jp/images/report/12309142_01.pdf); <https://www.adb.org/projects/46351-002/main>; and <https://libopac.jica.go.jp/images/report/12287959.pdf>); 'Project Proposal Application' form (not publicly available), and National Infrastructure Investment Plan 2013—2023, available at <https://tonga-data.sprep.org/dataset/national-infrastructure-investment-plan-2013-2023>; meetings with Ministry of Finance, Ministry of Infrastructure, and development partners.

**Note:** Major investment project is any project where the total investment cost is greater than 1% of total annual BCG expenditure.

## GRB–3 GENDER RESPONSIVE BUDGET CIRCULAR

This indicator measures the extent to which the government's budget circular(s) is gender responsive. The gender responsive budget circular typically includes a requirement for budgetary units to provide justification or planned results for the effects on men and women or on gender equality of proposed new spending initiatives and reductions in expenditures. The GRB circular also requires budgetary units to include sex-disaggregated data for actual or expected results.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2019 SCORE
<b>GRB–3 Gender responsive budget circular</b>		<b>D</b>
<b>GRB–3 Gender responsive budget circular</b>	Tonga's budget circular does not require ministries to provide information on the social impact of their budget proposals, including gender. The Budget Circular issued on February 18, 2019 by the Ministry of Finance provided the budgetary units with information on the government's fiscal strategy as well as a three-year funding envelope. Ministries were required to submit their budget proposals using the budget template that was provided on February 19, 2019. The budget template does not include any gender impact requirements. According to the Budget Circular, the budget and corporate plans for each ministry need to be aligned with nine strategic priorities outlined in the Budget Strategy 2019/20. The Budget Strategy and its related nine strategic priorities for the current budget year, however, do not specifically address gender considerations.	D

**Table GRB—3 Gender responsive budget circular**

Circular for budget year	Requirement to provide justification or planned results for the effects on men and women or on gender equality (Y/N)		Requirement to include sex-disaggregated data in budget proposals (Y/N)
	New spending initiatives (Y/N)	Reductions in expenditure (Y/N)	
2019/20	N	N	N

**Data source:** Budget Circular 2019/20; service delivery ministries' s filled out budget templates for 2019/20; representatives of Ministry of Finance and key service delivery ministries.

## GRB-4 GENDER RESPONSIVE BUDGET PROPOSAL DOCUMENTATION

This indicator assesses the extent to which the government’s budget proposal documentation includes additional information on gender priorities and budget measures aimed at strengthening gender equality. Gender responsive budget documentation typically includes information on the following: i) a statement of government priorities for improving gender equality; ii) a report on the current status of gender equality; iii) budget measures aimed at promoting gender equality; and iv) assessment of the impacts of budget policies on gender equality.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2019 SCORE
<b>GRB-4 Gender responsive budget proposal documentation</b>		<b>B</b>
<b>GRB-4 Gender responsive budget proposal documentation</b>	<p>The Government’s budget proposal documentation for 2019/20 that’s is sent to the Legislative Assembly for scrutiny and approval includes both Budget Statement (publicly available) and Budget Estimates (which at the time of the assessment has not publicly available). The Budget Statement outlines three key gender related programs, beyond funding the Women Affairs Division at the Ministry of Internal Affairs, that include: i) program for addressing youth unemployment, specifically among young women (63% of women and 37% of men are unemployed in outer islands); ii) microfinance fund for women; and ii) women’s crisis center to help with incidences of gender based violence. For all these three programs budget allocations are included.</p> <p>Corporate plans for key service delivery ministries, which are not submitted to the Legislature but are publicly available, refer to their programs for addressing gender equality (e.g., Ministry of Police and Fire Services refers to its program addressing gender-based violence; Ministry of Health on maternal care programs). The corporate plan for the Ministry of Internal Affairs outlines key gender equality priorities of the government and links them to the TSDF. These include: i) addressing gender-based violence; ii) equitable access to economic assets and employment; ii) increased women’s leadership and equitable political representation; and iv) equal conditions to respond to natural disasters and environmental and climate change.</p> <p>However, the budget documentation does not include a report on the current status of gender equality and there is no summary of findings of ex ante gender impact assessments of budget policies.</p>	B

**Table GRB—4 Gender responsive budget proposal documentation**

Budget proposal for budget year	An overview of government policy priorities for improving gender equality (Y/N)	Report on the current status of gender equality (Y/N)	Budget measures aimed at promoting gender equality (Y/N)	Assessment of the impacts of budget policies on gender equality (Y/N)
2019/20	Y	N	Y	N

**Data source:** Budget Statement 2019/20; Budget Estimates 2019/20; Corporate plans for Ministry of Education and Training, Ministry of Health, and Ministry of Internal Affairs (all three ministries are categorized as 'social ministries' in the Budget Estimates 2019/20), Ministry of Police and Fire Services, and Ministry of Meteorology, Energy, Information, Disaster Management, Environment, Communications and Climate Change. Corporate plans are available at: <http://pmo.gov.to/index.php/divisions-publication/>

## GRB-5 SEX-DISAGGREGATED PERFORMANCE INFORMATION FOR SERVICE DELIVERY

This indicator measures the extent to which the executive's budget proposal or supporting documentation and in-year or end-year reports include sex-disaggregated information on performance for service delivery programs. It contains two dimensions. Inclusion of sex-disaggregated data in government's performance-based budgeting systems facilitates discussions regarding the impacts of programs and services on men and women, including different subgroups of these categories, and on gender equality; and helps policy makers to assess and develop appropriate, evidence-based responses and policies.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2019 SCORE
<b>GRB-5 Sex-disaggregated performance information for service delivery (M2)</b>		<b>C</b>
<b>GRB-5.1 Sex-disaggregated performance plans for service delivery</b>	Sex-disaggregated information is published annually on the planned outputs for the <b>majority</b> of key service delivery ministries. This information is presented in ministries' corporate plans, except for the Ministry of Education which has the biggest budget. Sex-disaggregated data is included in the corporate plan of the Ministry of Health for programs specifically targeting women's health and maternity programs, and also the Ministry of Police and Fire Service, which includes, for example, sex-disaggregated data in programs that address gender-based violence. There is extensive sex-disaggregated data included in the recently published document on gender statistics, issued by the Women Affairs Division, including in education and health, that relevant ministries could capitalize on in assessing their current and designing new programs.	B
<b>GRB-5.2 Sex-disaggregated performance achieved for service delivery</b>	Sex-disaggregated data on actual outputs produced is presented in <b>a few</b> key service delivery ministries' corporate plans. Sex-disaggregated data on outcomes achieved is not included. Ministries with sex-disaggregated data outputs produced include the Ministry of Internal Affairs and Ministry of Meteorology, Energy, Information, Disaster Management, Environment, Communications and Climate Change. Ministry of Internal Affairs reports on outputs achieved for all key priority areas and this information is disaggregated by gender. The Tonga Energy Road Map, managed by the	D

	Ministry of Meteorology and funded by the World Bank, includes specific targets for women and youth in the outer islands.	
--	---	--

**Table GRB—5 Sex-disaggregated performance information for service delivery**

Name of service delivery agency	Percentage of service delivery ministries	GRB-5.1 Sex-disaggregated performance plans for service delivery		GRB-5.2 Sex-disaggregated performance achieved for service delivery	
		Sex-disaggregated data on planned outputs (Y/N)	Sex-disaggregated data on planned outcomes (Y/N)	Sex-disaggregated data on actual outputs produced (Y/N)	Sex-disaggregated data on actual outcomes achieved (Y/N)
Ministry of Education and Training	40.6%	N	N	N	N
Ministry of Health	33.7%	Y	N	N	N
Ministry of Internal Affairs	16.0%	Y	N	Y	N
Ministry of Police & Fire Services	9.7%	Y	N	N	N
<b>Total</b>	<b>100%</b>	<b>59.4%</b>	<b>0%</b>	<b>16.0%</b>	<b>0%</b>

**Data source:** Corporate plans for Ministry of Education and Training, Ministry of Health, and Ministry of Internal Affairs (all three ministries are categorized as 'social ministries' in the Budget Estimates 2019/20), and Ministry of Police and Fire Services. Corporate plans are available at: <http://pmo.gov.to/index.php/divisions-publication/>

## GRB-6 TRACKING BUDGET EXPENDITURE FOR GENDER EQUALITY

This indicator measures the government's capacity to track expenditure for gender equality throughout the budget formulation, execution, and reporting processes.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2019 SCORE
<b>GRB-6 Tracking budget expenditure for gender equality</b>		<b>D</b>
<b>GRB-6 Tracking budget expenditure for gender equality</b>	<p>The Government currently does not have capacity to track expenditure for gender equality. The Government of Tonga does not use its chart of accounts to capture data on expenditure associated with gender outcomes. There are specific units, which are part of the national gender machinery, which receive a specific budget allocation. This includes Program 3 'Women and Gender Development' within the Ministry of Internal Affairs.</p> <p>The program codes in the chart of accounts currently sit within the administrative segment, programs have been effectively presented as administrative units of ministries with specific objectives and performance indicators, rather than as a formal program budget structure within the chart of accounts.</p> <p>There is a 'project' segment within the chart of accounts that could be used to identify specific projects that are specifically targeted at gender outcomes, but the project segment is currently only used for predominantly donor funded development expenditures.</p>	D

	There is currently no mapping table or other mechanism that seeks to assign specific budget line items, or other elements identified using the chart of accounts, to gender outcomes. Therefore, there is no specific reporting during the year, or at the end of the year, of expenditure that is specifically associated with gender outcomes.	
--	--	--

**GRB-7 GENDER AWARE PUBLIC PROCUREMENT**

This indicator measures the extent to which the government’s public procurement documentation and related evaluation and selection criteria for contracts awarded through competitive methods include gender equality requirements. Governments can mainstream gender equality and women’s empowerment in public procurement through the design of evaluation and selection criteria for proposals that include gender equality requirements.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2019 SCORE
<b>GRB-7 Gender aware public procurement</b>		<b>D</b>
<b>GRB-7 Gender aware public procurement</b>	The Government’s public procurement evaluation and selection criteria for contracts awarded through competitive methods do not include equality requirements. The procurement in the Kingdom of Tonga is guided by the ‘Public Procurement Regulations 2015’. The Regulations apply to all procurement carried out by contracting entities, and define, among others, methods of procurement and evaluation criteria. Gender equality criteria requirements are not included in criteria. The Government has also issued a ‘Contracting Entity Procurement Manual’ to ‘guide contracting entities and their respective procurement units’ in overall procurement planning and the annual procurement plan; preparing, in cooperation with the end-user department(s) procurement proposals; and preparing the draft contract documents in accordance with the templates issued by the Procurement Division. The Manual does not specifically identify gender considerations.	D

**Table GRB—7 Gender aware public procurement**

<b>Procurement evaluation and selection criteria for contracts awarded through competitive methods include the following gender equality requirements:</b>			
<b>Tender guidelines include a brief on gender issues (Y/N)</b>	<b>Project teams needs gender balanced expertise (Y/N)</b>	<b>Use of sex-disaggregated data (Y/N)</b>	<b>Impact of goods, services, or works on gender equality (Y/N)</b>
N	N	N	N

*Data source: Public Procurement Regulations 2015, Contracting Entity Procurement Manual, Invitation for Quotations.*

**GRB-8 GENDER RESPONSIVE REPORTING**

This indicator measures the extent to which the government prepares and publishes annual reports that include information on gender-related expenditure and the impact of budget policies on gender equality.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2019 SCORE
<b>GRB-8 Gender responsive reporting</b>		<b>D</b>

<b>GRB–8 Gender responsive reporting</b>	The Government does not produce a specific report on the implementation of gender policies. Ministries are required to produce annual reports to report against the results achieved, however, there seems to be a backlog of reports produced. The assessment team has not received a copy of the annual reports to determine what information is included.	D
--	--	---

**Table GRB–8 Gender responsive reporting**

Annual report includes the following information:				
Report(s) for budget year	Report on gender equality outcomes (Y/N)	Data on gender-related expenditure (Y/N)	Assessment of the implementation of budget policies and their impacts on gender equality (Y/N)	Sex-disaggregated data on budgetary central government employment (Y/N)
2018/19	-/	-/	-/	-/

**Data source:** Corporate plans of line ministries; representative of Ministry of Education and Training, Ministry of Health, Ministry of Finance, National Planning Division at Prime Minister's Office.

## GRB–9 EVALUATION OF GENDER IMPACTS OF SERVICE DELIVERY

This indicator measures the extent to which the government prepares and publishes annual reports that include information on gender-related expenditure and the impact of budget policies on gender equality.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2019 SCORE
<b>GRB–9 Evaluation of gender impacts of service delivery</b>		<b>B</b>
<b>GRB–9 Evaluation of gender impacts of service delivery</b>	Independent evaluations of service delivery that include an assessment of gender impacts have been carried out and published for the <b>majority</b> of programs within the last three years. Evaluations were carried out by development partners; in all cases for the projects they funded. The Government does not carry out evaluations of gender impacts although it does report on gender equality or gender specific programs in a few corporate plans for line ministries; however, the reporting is limited. Office of the Auditor General carried out its first performance audit in 2018 which focused on Tonga's readiness to implement Sustainable Development Goals, including SDG 5 on gender equality. However, this report has not focused on any of the service delivery programs specifically.	B

**Table GRB–9 Evaluation of gender impacts of service delivery**

Ministry	Percentage of service delivery ministries	Program or service evaluated	Date of evaluation	Type of evaluation	Report author	Report publicly available (Y/N)	Gender impacts assessed (Y/N)
Ministry of Education	38.5%	Tonga Skills for Inclusive Economic Growth Program	May 2018	Performance evaluation (mid-term review of the program)	Independent consultants commissioned by the Australian Government Department	Y	Y

					of Foreign Affairs and Trade (DFAT)		
		Economic Support Program	December 2017	Performance evaluation (end of project evaluation)	Independent Evaluation Group of the Asian Development Bank	Y	Y
Ministry of Health	29.1%	Tonga Health Systems Support Program	April 25, 2019	Performance evaluation (mid-term review of the program)	The Specialist Health Service (SHS), which is an initiative funded by DFAT	Y	Y
		Economic Support Program	December 2017	Performance evaluation (end of project evaluation)	Independent Evaluation Group of the Asian Development Bank	Y	Y
<b>Total</b>	<b>74.3%</b>	<b>74.3%</b>	<b>74.3%</b>	<b>74.3%</b>	<b>74.3%</b>	<b>74.3%</b>	<b>74.3%</b>

**Data source:** Australian Government Department of Foreign Affairs and Trade (DFAT) website (the report on Tonga Skills for Inclusive Economic Growth Program is available at <https://dfat.gov.au/about-us/publications/Documents/tonga-skills-for-inclusive-economic-growth-mid-term-review.pdf>; the Tonga Health System Support Program is available at: <https://dfat.gov.au/about-us/publications/Documents/tonga-health-systems-support-program-phase-2-evaluation-report.pdf>); Asian Development Bank website (Economic Support Program, implemented by the Ministry of Finance, Ministry of Public Enterprises, Ministry of Labor, Commerce and Industry, Ministry of Education and Ministry of Health is available at <https://www.adb.org/sites/default/files/evaluation-document/388336/files/in456-17.pdf>).

## GRB-10 LEGISLATIVE SCRUTINY OF GENDER IMPACTS OF THE BUDGET

This indicator measures the extent to which the legislature's budget and audit scrutiny include a review of the government's policies to understand whether policies equally benefit men and women by ensuring the allocation of sufficient funds. It contains two dimensions.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2019 SCORE
<b>GRB-10 Legislative scrutiny of gender impacts of the budget (M2)</b>		<b>D</b>
<b>GRB-10.1 Gender-responsive legislative scrutiny of budgets</b>	The Legislative Assembly of Tonga's scrutiny of the budget proposal does not include a review of the gender impacts of service delivery programs. The Assembly is, however, part of the Pacific Women's Parliamentary Partnerships Project (PWPP) and recently hosted its regional meeting. The aim of PWPP is to raise awareness of women underrepresentation in politics. In Tonga currently out of 26 members of the parliament, two are women.	D
<b>GRB-10.2 Gender responsive legislative scrutiny of audit reports</b>	The legislature's review of audit report in last three completed years did not include audit reports that considered the impact of service delivery programs on gender and/or gender equality. Office of the Auditor General's report on performance audit findings of Tonga's readiness to implement Sustainable Development Goals (SDGs) has been tabled in the Legislature and is currently with the Legislature for review. However, this report has not focused on the impacts on gender of service delivery programs.	D

## GRB–10.1 Gender-responsive legislative scrutiny of budgets

Budget proposal for budget year	Review of the gender impacts of service delivery programs (Y/N)	Public consultation (Y/N)	Internal organizational arrangements employed for scrutiny (Y/N)
2019/20	N	N	N

**Data source:** Standing Orders, Legislative Assembly of Tonga website at <https://www.parliament.gov.to/>, representatives of Public Accounts Committee and their support staff.

## GRB–10.2 Gender responsive legislative scrutiny of audit reports

Budget year	Review of gender audit reports (Y/N) [Specify reports if relevant]	Legislature issues recommendations (Y/N)	Recommendations followed-up (Y/N)
2018/19	N	NA	NA
2017/18	N	NA	NA
2016/17	N	NA	NA

**Data source:** Legislative Assembly of Tonga website at <https://www.parliament.gov.to/>, representatives of Public Accounts Committee and their support staff, meetings with the Public Accounts Committee, Ministry of Finance, Ministry of Health, Ministry of Education, Office of the Auditor General.

# GRB ANNEX 1: SUMMARY OF PERFORMANCE INDICATORS

PEFA GRB INDICATOR		SCORING METHOD	DIMENSION RATINGS		OVERALL RATING
			1	2	
<b>GRB-1</b>	Gender impact analysis of budget policy proposals	M1	B	D	<b>D+</b>
<b>GRB-2</b>	Gender responsive public investment management	M1	C		<b>C</b>
<b>GRB-3</b>	Gender responsive budget circular	M1	D		<b>D</b>
<b>GRB-4</b>	Gender responsive budget proposal documentation	M1	B		<b>B</b>
<b>GRB-5</b>	Sex-disaggregated performance information	M2	B	D	<b>C</b>
<b>GRB-6</b>	Tracking budget expenditure for gender equality	M1	D		<b>D</b>
<b>GRB-7</b>	Gender aware public procurement	M1	D		<b>D</b>
<b>GRB-8</b>	Gender responsive reporting	M1	D		<b>D</b>
<b>GRB-9</b>	Evaluation of gender impacts of service delivery	M1	B		<b>B</b>
<b>GRB-10</b>	Legislative scrutiny of gender impacts of the budget	M2	D	D	<b>D</b>

## GRB ANNEX 2: SOURCES OF INFORMATION

### List of sources of information used to extract evidence for scoring indicators

Indicators	Evidence
GRB-1 Gender impact analysis of budget policy proposals	<ul style="list-style-type: none"> <li>Budget Strategy 2018/19</li> <li>Budget Strategy 2019/20</li> <li>Meeting with Department for Women's Affairs and Gender Equality at Ministry of Internal Affairs</li> </ul>

	<ul style="list-style-type: none"> <li>• Meeting with Ministry of Finance</li> </ul>
GRB-2 Gender responsive public investment management	<ul style="list-style-type: none"> <li>• Budget Estimates 2018/19</li> <li>• Budget Statement 2018/19</li> <li>• Meeting with development partners (Asian Development Bank, JICA, World Bank)</li> <li>• Meeting with Ministry of Finance</li> <li>• Meeting with Ministry of Infrastructure</li> <li>• Meeting with National Planning Division, Office of the Prime Minister</li> <li>• National Infrastructure Investment Plan 2013—2023</li> <li>• Project documentation of five largest projects in relevant donor databases, including the Asian Development Bank (<a href="https://www.adb.org/projects/country/ton?page=1">https://www.adb.org/projects/country/ton?page=1</a>), JICA (<a href="https://libopac.jica.go.jp/search/index.do?method=init">https://libopac.jica.go.jp/search/index.do?method=init</a>), and World Bank (<a href="https://projects.worldbank.org/en/projects-operations/projects-list?countrycode_exact=TO">https://projects.worldbank.org/en/projects-operations/projects-list?countrycode_exact=TO</a>)</li> </ul>
GRB-3 Gender responsive budget circular	<ul style="list-style-type: none"> <li>• Budget Circular 2019/20</li> <li>• Budget Strategy 2019/20</li> <li>• Meeting with Ministry of Finance</li> <li>• Tonga Strategic Development Framework 2015—2025</li> </ul>
GRB-4 Gender responsive budget proposal documentation	<ul style="list-style-type: none"> <li>• Budget Estimates 2019/20</li> <li>• Budget Statement 2019/20 ('Budget Statement 2019/20 "Our Country Our People"')</li> <li>• Budget Strategy 2019/20 'Our Country Our People'</li> <li>• Financial Statements for the year ended 30 June 2019</li> <li>• Meeting with Ministry of Finance</li> <li>• Meeting with Office of the Auditor General</li> <li>• Meeting with the Public Accounts Committee</li> </ul>
GRB-5 Sex-disaggregated performance information for service delivery	<ul style="list-style-type: none"> <li>• Meeting with Department for Women's Affairs and Gender Equality at Ministry of Internal Affairs</li> <li>• Meeting with Ministry of Education</li> <li>• Meeting with Ministry of Finance</li> <li>• Meeting with Ministry of Health</li> <li>• Meeting with Ministry of Internal Affairs</li> <li>• Meeting with National Planning Division, Office of the Prime Minister</li> <li>• Meeting with Office of the Auditor General</li> <li>• Ministry of Education and Training Corporate Plan and Budget 2019/20—2020/21</li> <li>• Ministry of Health Corporate Plan and Budget 2019/20—2020/21</li> <li>• Ministry of Internal Affairs Corporate Plan and Budget 2019/20—2020/21</li> <li>• Ministry of Meteorology, Energy, Information, Disaster Management, Environment, Communications and Climate Change Corporate Plan and Budget 2019/20—2020/21</li> <li>• Tonga Fire and Emergency Services Corporate Plan and Budget 2019/20—2020/21</li> <li>• Tonga Police Corporate Plan and Budget 2019/20—2020/21</li> </ul>
GRB-6 Tracking budget expenditure for gender equality	<ul style="list-style-type: none"> <li>• Copy of chart of accounts</li> <li>• Financial Statements for the year ended 30 June 2019</li> <li>• Meeting with Treasury Department, Ministry of Finance</li> </ul>
GRB-7 Gender aware public procurement	<ul style="list-style-type: none"> <li>• Contracting Entity Procurement Manual</li> <li>• Invitation for Quotations</li> </ul>

	<ul style="list-style-type: none"> <li>• Meeting with Ministry of Finance, Procurement Division</li> <li>• Public Procurement Regulations 2015</li> </ul>
GRB-8 Gender responsive government annual reports	<ul style="list-style-type: none"> <li>• Budget Statement 2019/20</li> <li>• Meeting with Department for Women's Affairs and Gender Equality at Ministry of Internal Affairs</li> <li>• Meeting with Ministry of Education</li> <li>• Meeting with Ministry of Finance</li> <li>• Meeting with Ministry of Health</li> <li>• Meeting with Ministry of Internal Affairs</li> <li>• Meeting with National Planning Division, Office of the Prime Minister</li> <li>• Ministry of Education and Training Corporate Plan and Budget 2019/20—2020/21</li> <li>• Ministry of Health Corporate Plan and Budget 2019/20—2020/21</li> <li>• Ministry of Internal Affairs Corporate Plan and Budget 2019/20—2020/21</li> <li>• Ministry of Meteorology, Energy, Information, Disaster Management, Environment, Communications and Climate Change Corporate Plan and Budget 2019/20—2020/21</li> <li>• Tonga Fire and Emergency Services Corporate Plan and Budget 2019/20—2020/21</li> <li>• Tonga Police Corporate Plan and Budget 2019/20—2020/21</li> </ul>
GRB-9 Evaluation of gender impacts of service delivery	<ul style="list-style-type: none"> <li>• Asian Development Bank performance evaluation reports on programs in Tonga</li> <li>• Australian Government Department of Foreign Affairs and Trade performance evaluations reports on programs in Tonga</li> <li>• Meeting with Department for Women's Affairs and Gender Equality at Ministry of Internal Affairs</li> <li>• Meeting with Ministry of Education</li> <li>• Meeting with Ministry of Finance</li> <li>• Meeting with Ministry of Health</li> <li>• Meeting with Ministry of Internal Affairs</li> <li>• Meeting with National Planning Division, Office of the Prime Minister</li> <li>• Meeting with Office of the Auditor General</li> <li>• Ministry of Education and Training Corporate Plan and Budget 2019/20—2020/21</li> <li>• Ministry of Health Corporate Plan and Budget 2019/20—2020/21</li> <li>• Ministry of Meteorology, Energy, Information, Disaster Management, Environment, Communications and Climate Change Corporate Plan and Budget 2019/20—2020/21</li> <li>• Tonga Fire and Emergency Services Corporate Plan and Budget 2019/20—2020/21</li> <li>• Tonga Police Corporate Plan and Budget 2019/20—2020/21</li> <li>• World Bank performance evaluation reports on programs in Tonga</li> </ul>
GRB-10 Legislative scrutiny of gender impacts of the budget	<ul style="list-style-type: none"> <li>• Annual Financial Statements 2017/2018</li> <li>• Meeting with Ministry of Finance</li> <li>• Meeting with the Office of the Auditor General</li> <li>• Meeting with the Public Accounts Committee</li> <li>• Public Finance Management Act of 2002</li> <li>• Standing Orders</li> </ul>

## List of persons interviewed

<b>Name</b>	<b>Position</b>	<b>Institution</b>
<b>'Ana Tapueluelu</b>	Hansard Officer	Legislative Assembly
<b>'Ana Fakaola 'I Fanga Lemani</b>	Deputy CEO	Ministry of Finance
<b>Gladys Nicolle Uikeiofi Fukufuka</b>	Deputy CEO	Ministry of Finance
<b>Kakala Lutui</b>	Secretary/Advisory	Legislative Assembly, Public Accounts Committee
<b>Kisione Taufu</b>	Finance Manager	Ministry of Infrastructure
<b>Kololaine Moeaki</b>	Chief Education Officer	Ministry of Education and Training
<b>Lepolo Taufatofua</b>	Accounting Officer	Ministry of Finance
<b>Lord Tu'ivakanō</b>	Nobles Representatives	Legislative Assembly
<b>Lord Tuivaleano</b>	Nobles Representative – Tongatapu 1	
<b>Lotomo'ua Tu'ungafasi</b>	Deputy Auditor General	Office of the Auditor General
<b>Maika Haupeakui</b>	Deputy CEO Internal Audit	Ministry of Finance
<b>Mau Leha</b>	Deputy Secretary	Prime Minister's Office, National Planning Division
<b>Natalia Latu</b>	Liaison Officer, Tonga	The World Bank
<b>Pisila Matafahi Otumuku</b>	Deputy CEO Finance Procurement Unit	Ministry of Finance
<b>Polotu Paunga</b>	Head	Ministry of Internal Affairs, Women and Gender Equality Division
<b>Ringo Fa'oliu</b>	CEO	Ministry of Infrastructure
<b>Sefita Tangi</b>		Office of the Auditor General
<b>Semisi 'Enele Vaea</b>	Accounting Systems Administrator	Ministry of Finance
<b>Sēmisi Kioa Lafu Sika</b>	Chairman	Legislative Assembly, Public Accounts Committee
<b>Siaosi Atiola</b>	Intern	Legislative Assembly, Public Accounts Committee
<b>Tafu Moeaki</b>	Head of Office, Tonga	Asian Development Bank
<b>Taichi Sakano</b>	Senior Advisor	Japan International Cooperation Agency
<b>Viliani Tupou</b>	Acting Deputy CEO IT	Ministry of Finance