



SOLOMON ISLANDS

ROADMAP FOR IMPROVING ACCESS TO CLIMATE FINANCE AND PUBLIC SPENDING

2022 - 2027



PACIFIC ISLANDS FORUM



The development of this Roadmap was coordinated by the Climate Finance Resilience Unit (CFRU), Ministry of Finance and Treasury, Solomon Islands Government. It was jointly drafted by the CFRU, Pacific Islands Forum Secretariat (PIFS) and the United Nations Development Program (UNDP) Governance for Resilient Development in the Pacific (Gov4Res) project.

The UNDP Gov4Res Project works with Pacific Island governments to ensure that countries adapt their decision making and governance systems towards more risk-informed development. The Project, implemented by the UNDP Pacific Office in Fiji is partnering with a range of partners including the Australian Department of Foreign Affairs and Trade (DFAT), the Korea International Cooperation Agency (KOICA), the New Zealand's Ministry of Foreign Affairs and Trade (MFAT), the Swedish International Development Cooperation Agency (Sida), and the United Kingdom Foreign, Commonwealth & Development Office (FCDO).

Photos: Climate Change Division, Solomon Islands Ministry of Environment, Climate Change, Disaster Management and Meteorology (MECDM)

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Foreword



The Solomon Islands is an archipelago characterized by its 991 virtually untouched islands that form the island nation. It is classified as a Small Island Developing State (SIDS) and is ranked as a Least Developed Country (LDC) therefore is highly vulnerable to economic, climate and environmental shocks. Solomon Islands is also among the top high-risk countries in the world that are affected by global warming. Climate change and disaster risks pose development challenges for the government and threatens the socio-economic livelihoods, well-being, and culture, which are the fundamental fabrics of survival for communities.

It is important to note that the key social issues related to poverty, inequality and poorly planned development remain the biggest challenges further accentuated by Covid-19 impacts. These conditions also make the provisions of public resource allocations extremely challenging. Hence, it requires scaled-up and targeted financial resources to be able to respond effectively to the adverse impacts of climate change and disaster.

In recent years, the Solomon Islands Government (SIG) has made progress towards its commitments to the Nationally Determined Contributions and implementing the National Climate Change Policy (2012-17) as a response to climate change risk and opportunities and prioritized integrating climate change for sustained economic growth and development of the country.

My Ministry has established a Climate Finance Resilience Unit (CFRU) and is uniquely placed to facilitate an integrated risk-informed approach to development and improving access to climate finances in the Solomon Islands. The government is also pleased to see development partners, civil society organizations (CSOs), Non-governmental Organizations (NGOs), and private sector taking the lead on various fronts. The government looks forward to more meaningful and fruitful partnerships and to build capacity at all levels as we work together to make Solomon Islands more resilient and prepare to adapt to the impacts of climate change and disaster. I wish to urge all partners and stakeholders to use this document as a principal guide towards accessing global climate finance but more importantly for strengthening of coordination and collaboration at all levels.

I wish to commend the tremendous efforts of all my staff and the partnership with the UNDP Governance for Resilient Development Project in the Pacific and the Pacific Islands Forum Secretariat for their contributions and technical support in putting together this *roadmap for improving access to climate finance and public spending (2022 to 2027)*. Lastly, I would like to thank all the government agencies, development partners, private sector, civil society organizations and NGOs who contributed to the preparation of the reforms agenda.

HONOURABLE HARRY KUMA
Minister of Finance and Treasury
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This Roadmap to improve access to climate finance and public spending (referred to as the ‘Roadmap’) is an initiative of the Climate Finance Resilience Unit, Solomon Islands Ministry of Finance and Treasury. The development of the ‘Roadmap’ has been jointly supported by the United Nations Development Programme (UNDP) Governance for Resilient Development in the Pacific (Gov4Res) Project and the Pacific Islands Forum Secretariat (PIFS).

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The CFRU, UNDP Gov4Res and PIFS Resilience team are grateful for the invaluable insights shared by stakeholders including MoFT, MNPDC, MECDM, MoFR, MID, MWYCFA, MAL, MFMR, NDMO, MPGIS, World Bank, ADB, GGGI, SPREP, DSE, SICCI, Oxfam, FCG, OAG, DBSI, Commonwealth Secretariat, PWDSI and UNDP Solomon Islands Country Office. Special thanks go to the representatives of these organisations and agencies that were engaged in consultations, validation, review, and feedback on the ‘Roadmap’. Your input has been crucial in informing priority areas and recommendations. This work was funded by the MoFT, PIFS and through the UNDP Gov4Res project supported by Australia, Korea, New Zealand, Sweden, and the United Kingdom.

Executive Summary



Solomon Islands Government (SIG) has enhanced its emission reduction ambition¹ to achieving net zero by 2050, and it considers investment in adaptation practices necessary for its survival². Given the geographic location and economic status, climate change (CC) poses serious challenges to the development aspirations of the SIG which makes access to finance and prudent public spending indispensable.

SIG has received USD 86 M from the Green Climate Fund (GCF) through an international accredited entity for a hydropower project. Although the total project finance makes the SIG the highest recipient of funds for a single project, in per capita terms it is only 2% of the total GCF per capita financing in the region (Details in Pillar 1, Access to Finance). In comparison, other countries in the region have a more diverse portfolio with investments in multiple sectors that supports the objectives of balanced development interventions. Moreover, Solomon Islands has only one (1) readiness activity whereas other countries in the region have up to 9 readiness activities to support systems and capacity enhancement. Similarly, SIG has received (to date) USD 7.7 M from the Adaptation Fund.

SIG needs to focus on three dimensions of access to finance. Firstly, accreditation, as it does not have a single national accredited entity. Secondly, SIG needs to explore innovative financing instruments to support financial deepening and domestic and international resource mobilization. Thirdly, SIG needs to diversify its portfolio to ensure balanced investments in adaptation and mitigation practices.

Although access to finance is critical, spending it well is equally important. The domestic resources form the mainstay of the total resource envelope in a country, and in Solomon Islands, it is around 87 percent of the total budgeted resources. However, diagnostics like the Public Expenditure and Financial Accountability (PEFA) assessments provide evidence of the gaps in the country's PFM systems. In the absence of a robust PFM, large size of resources is rendered to expenditure inefficiencies that undermines value for money (VfM) in public investments.

The Roadmap, therefore, takes a holistic view and articulates reform measures to support access to finance and to enhance absorptive capacity. While the Roadmap focuses on the accreditation of government agencies to improve access to finance, it simultaneously acknowledges the need for exploring innovative financing instruments for both domestic and international resource mobilization.

The Roadmap emphasizes the need of an enabling environment and in this regard, recommends adoption of a robust legal and policy framework. It also supports strengthening governance mechanisms and human resource capacity in the government.

¹ Government of Solomon Islands. 2021. *Nationally Determined Contribution*. Second NDCs submitted to UNFCCC secretariat by the Ministry of Environment, Climate Change, Disaster Management and Meteorology.

² Ibid, p.16

For systems improvement, the Roadmap recommends risk informing the planning and budgeting framework to make it responsive to climate change, disaster, and social exclusion risks. Amongst other measures, climate budget tagging (CBT) is recommended to build resilience of government budgets to climate change and disasters. However, in doing so, the Roadmap emphasizes to predicate the budget tagging measures on SIG PFM systems to ensure sustainability. CBT creates unique datasets which when made part of the budget package can foster accountability and support in making the National Communications (NCs) to UNFCCC more comprehensive. Due to inefficiencies in the public investment regime, the service delivery and the development objectives are compromised. While a comprehensive climate public investment management assessment is recommended, the Roadmap identifies key gaps demanding urgent attention in project selection, planning and appraisal processes.

Transparent budget processes foster citizens' trust as it provides evidence that individuals or their representatives' interests are respected. Climate budget tagging (CBT) supports fiscal disclosures by providing evidence of where the money goes. With the data created for climate budget, the Roadmap recommends designing capacity response to enhance the Parliaments' ability to scrutinize budgets.

Similarly, Civil Society Organizations (CSO) due to their proximity to citizens have an up-to-date knowledge of the needs of the interest groups they represent and can provide useful feedback on the impact of budget allocations. The Roadmap recommends measures for participation of the CSO to promote inclusive budget decisions. To initiate participatory budgeting, the recommended measures include simplifying the budget to deepen the debate and providing opportunity to CSOs to participate in pre-budget consultations and post-budget monitoring.

Finally, several stakeholders in the society are involved in addressing climate change related challenges and ensuring equitable and efficient resource allocation. The involvement of a wide variety of stakeholders manifests the need of a robust governance and oversight mechanism to bring together stakeholders from diverse backgrounds with equally disparate interests and influences. The Roadmap articulates actions for a robust and inclusive governance, coordination, and the Monitoring and Evaluation (M&E) Framework to support efficient implementation of the reform's agenda.

This Roadmap is a collaborative effort of the SIG represented by MoFT, MECDM and MNPDC, the UNDP Gov4Res project and the PIFS. In articulating specific reform measures, the Roadmap has ensured that the policy actions are aligned with the National Development Strategy (2016-35) and the institutional strengthening objectives of the MoFT Corporate Plan (2020-22).

Acronyms



AE	Accredited Entity
AF	Adaptation Fund
AP	Action Plan
CB	Citizen's Budget
CBT	Climate Budget Tagging
CC	Climate Change
CCBII	Climate Change Budget Integration Index
CCT	Climate Change Typology
CoA	Chart of Accounts
CCETS	Climate Change Expenditure Tracking Solution
CFCC	Climate Finance Coordination Committee
CFRU	Climate Finance Resilience Unit
CFSC	Climate Finance Steering Committee
CSO	Civil Society Organisation
DAE	Direct Access Entity
ESS	Environmental and Social Safeguards
ETS	Expenditure Tracking Solution
FGD	Focused Group Discussion
FMCA	Financial Management Capacity Assessment
FRF	Fiscal Responsive Framework
GAP	Gender Action Plan
GCF	Green Climate Fund
GDP	Gross Domestic Product
GFMS	Government Financial Management Information System
Gov4Res	Governance for Resilient Development in the Pacific Project

IMF	International Monetary Fund
IPCC	Intergovernmental Panel on Climate Change
LM	Line Ministries
LNOB	Leave No One Behind
MECDM	Ministry of Environment, Climate Change, Disaster Management and Meteorology
MFAET	Ministry of Foreign Affairs and External Trade
MNPDC	Ministry of National Planning and Development Coordination
MoFT	Ministry of Finance and Treasury
MTDP	Medium Term Development Plan
MWYCFA	Ministry of Women, Youth, Children and Family Affairs
NCCP	National Climate Change Policy
NCCWG	National Climate Change Working Group
NDA	National Designated Authority
NDC	Nationally Determined Contribution
NDS	National Development Strategy
NGO	Non-governmental Organisation
P2P	Peer-to-peer
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
PIMA	Public Investment Management Analysis
PWD	People with Disability
RID	Risk Informed Development
SAI	Supreme Audit Institution
SICCDRFA	Solomon Islands Climate Change and Disaster Risk Finance Assessment
SIG	Solomon Islands Government
UNDP	United Nations Development Program
UNFCCC	United Nations Framework Convention on Climate Change
VfM	Value for Money



Introduction

1.1 Solomon Islands climate change and disaster risk profile

The Solomon Islands' location within the cyclone belt and the 'Pacific Ring of Fire' and its status as a least developed country, makes the country extremely vulnerable to the adverse effects of climate change and disaster risks³. The island archipelago consists of about 991 small islands with rugged mountains, low-lying islands and atolls, and salt-water lagoons and has some of the world's richest marine biodiversity hotspots. In 2020, Solomon Islands had a population of approximately 686,878 people, with a gross domestic product (GDP) per capita of around USD\$2,258, putting it among the world's poorest countries and a least developed country. Agriculture, forestry, and fishing are the mainstay of the economy.

Climate change (CC) can cause massive social, environmental, and economic costs posing a major risk to development outcomes. The Paris Agreement (2015) adopted within the United Nations Framework Convention on Climate Change (UNFCCC) has committed countries to keep global temperature rise in this century below 2°C. It also commits countries to pursue efforts to limit the temperature increase to less than 1.5°C above the pre-industrial levels, recognizing that this would substantially reduce the risks and impacts of climate change.

While the adaptation to the impacts of CC and the decarbonization of economy pose significant challenge for all countries, in the small island states the issue further accentuates because of their vulnerability. According to the Climate Risk Country Profile⁴, Solomon Islands warming temperatures are expected to continue throughout the 21st Century and will likely range from 0.7 degrees Celsius – 2.8 degrees Celsius depending on the rate of global emissions.

Solomon Islands has significant vulnerability to extreme rainfall events and in the context of uncertainty, disaster risk reduction and investment in risk reduction measures is of critical importance. Sea levels in many parts of the country are rising faster than the global average. Submerging of the lowest-lying islands has already begun and threatens coastal communities⁵. A very negative outlook is projected for the fisheries sector in the Solomon Islands, with potential reductions in maximum catch potential of over 50%.

These impacts represent a major threat to dietary health in poorer communities, national food security, and national income. The future of cash and subsistence agriculture sector is uncertain and requires further study given its importance to most rural households. The country faces a large range of hazards that intersect with climate change. In most cases, fundamental social issues of poverty, inequality, and poorly planned development remain the biggest drivers of disaster risk.

³ World Risk Report 2021

⁴ [Climate Risk Country Profile - Solomon Islands - Solomon Islands | ReliefWeb](#)

⁵ Simon Albert et al 2016 Environ. Res. Lett. 11 054011

The policy response to combat climate change and disasters have been further challenged due to Covid-19. The IMF policy tracker⁶ reports that Covid-19 had a significant negative impact on government finances and the policy response created an additional liability of around 4% of GDP. The resultant resource crunch has necessitated exploring innovative solutions to accessing finance to build resilience of government budgets and investment prioritization has become essential to leave no one behind (LNOB).

Prior to Covid-19, the World Bank data⁷ shows that total external grants as percentage of total revenue of the government ranged between 23-35% in the period 2012-2019. Given the enormity of finances required to meet climate and disaster related challenges, SIG needs to enhance its efforts for resource mobilization both domestically and internationally. However, while access to finances is important, spending the resources well is an imperative.

1.2 Climate finance challenges

The Solomon Islands Climate Change Disaster Risk Finance Assessment (SICCDRFA) Report 2017⁸ highlights the main climate finance challenges being faced by the Solomon Islands Government (SIG). These are related to its ability to access the pool of external resources that developed countries have built over the years for investment in climate and disaster-related activities. Some of the key challenges are summarised below:

- a. SIG does not currently have the capacity to manage and effectively coordinate the implementation of the projects on the ground. These challenges require strong partnerships and coordination among government, development partners, and stakeholders to resolve.
- b. There are significant gaps in the reporting and tracking of climate change and disaster risk management-related activities. As a result, it is difficult to determine with certainty the volume of climate funds that have been mobilized into the country.
- c. The existing modality of channelling climate funds directly to various beneficiaries in the country in an uncoordinated manner further complicates the government's effort to effectively track, manage and coordinate climate change activities implemented at the national, provincial, and community levels.
- d. The complexities of the procedures for accessing external climate funds further complicate access issues.
- e. The gaps in public financial management (PFM) practices in SIG have been highlighted in various diagnostic reports. These inefficiencies influence timely access to international finance as robust fiduciary controls are a fundamental requirement for mobilizing international finance.

In response to these challenges and identified priorities, a scoping study was conducted in 2018⁹ to establish a Climate Finance Resilience Unit (CFRU) under the capacity of the MoFT.

Increasing the capacity of the MoFT to coordinate climate funds and, where appropriate, channel them within government agencies; as well as establish processes to understand how funding is flowing to private sector, civil society organizations, and non-governmental organizations is critical. This requires upscaling of the MoFT management system to record external funds, enhancing the performance of the national budget system, the management and coordination of climate funds, and monitoring and evaluation of project implementation throughout the country.

⁶ <https://www.imf.org/en/Topics/imf-and-covid19/Policy-Responses-to-COVID-19#S>

⁷ <https://data.worldbank.org/indicator/GC.REV.GOTR.ZS?locations=SB>

⁸ [Solomon Islands Climate Change and Disaster Risk Finance Assessment - Final Report, September 2017 - Solomon Islands | ReliefWeb](#)

⁹ Ministry of Finance and Treasury, no date, *Scoping Report on the Establishment of the Climate Resilience Finance Unit*.

The Roadmap proposes a comprehensive menu of reform measures needed for accessing finance and strengthening resource management. Risk informing PFM systems has become necessary to make government finances more resilient. Climate budget tagging (CBT) is a tool for risk informing planning and budgeting functions. The Roadmap recommends the use of CBT to assist Solomon Islands Government (SIG) in knowing what to spend and how much to spend and where funds should be prioritised.

1.3 Institutional arrangements and the role of the CFRU

As part of the current institutional arrangements¹¹ the focal points for multilateral partners, bilateral donors, global facilities, and other sources of climate funds are spread across several ministries. This poses a challenge for coordinating and aligning the strategic climate change national priorities with available resources.

Despite the coordination challenges, the Roadmap recommends maintaining and strengthening the existing institutional arrangements as these technical agencies are mandated to lead different pieces of work. For example, the Ministry of Environment, Climate Change, Disaster Management (MECDM) is the coordinator and focal point for climate change engagement with all development partners including the United Nations Framework Convention on Climate Change (UNFCCC). The Solomon Islands National Climate Change Policy (2012-2017)¹² has laid out an initial pathway to integrate climate change policy into the National Development Strategy¹³ and strengthen the capacity to mitigate and adapt to the negative impacts of climate change. Solomon Islands ratified the Paris Agreement on September 21, 2016¹⁴, submitted its updated Nationally Determined Contribution in 2021¹⁵ and its Second National Communications to UNFCCC in 2017.

Responding to the SICCDRFA recommendations, the Climate Finance Resilience Unit (CFRU) was established as part of the Ministry of Finance and Treasury (MoFT). The CFRU will foster MoFT collaboration with relevant line ministries to ensure that all climate finance initiatives are aligned to the national priorities with the appropriate allocation of national resources, combining both domestic and external sources. This will provide the opportunity to prioritise resource allocation among climate change adaptation and mitigation and disaster risk management activities.

CFRU will have a critical role in facilitating a coordinated approach to climate finance data sharing, monitoring, and promoting effective partnerships with all relevant stakeholders such as government ministries, development partners, civil society, and private sector.

1.4 Scope and structure of the Roadmap

The objective of the Roadmap for Improving Access to Climate Finance and Public Spending 2022-2027¹⁶ is to outline clear strategic objectives and an action plan that will guide the CFRU activities. This includes supporting MoFT and line ministries to fully integrate climate change requirements and mobilizing climate finance to address national priorities. The Roadmap aims to focus on increasing access to climate finance, strengthening internal financial and management systems, building capacity at all levels to adapt to the impacts of climate change, and enhancing coordination between the Government and other stakeholders with the common goal to achieve sustainable and inclusive growth.

¹⁰ Bain, N. Nguyen, L. Baboyan, K (2018). *Climate Change. Knowing What You Spend: A guidance note for Governments to track climate finance in their budgets*. UNDP technical Note Series. Bangkok

¹¹ MECDM is the focal point for UNFCCC Funds (such as GCF, GEF and Adaptation Fund), MNPDC as focal point for traditional donors including Australia and New Zealand, and MoFT for World Bank, European Union and Asian Development Bank and International Monetary Fund.

¹² Solomon Islands National Climate Change Policy 2012-2017 [SI CC Policy - Final draft 11-6-12 \(sprep.org\)](#)

¹³ Solomon Islands National Development Strategy 2016-2035. [Integrated National Financing Framework | Solomon Islands National Development Strategy 2016-2035 \(inff.org\)](#)

¹⁴ Solomon Islands Second National Communication 2017 [NC/NC2/2017 \(unfccc.int\)](#)

¹⁵ [Nationally Determined Contribution: Solomon Islands 2021 | Ministry of Environment, Climate Change, Disaster Management and Meteorology \(arcgis.com\)](#)

¹⁶ As part of facilitating the mandates of the CFRU, MoFT requested the support and partnership of the United Nations Development Programme Governance for Resilient Development in the Pacific Project (UNDP Gov4Res project), along with Pacific Islands Forum Secretariat (PIFS) to engage two (2) TA to develop a 5 Year roadmap and action plan for the unit.

The Roadmap is structured around two key thematic areas – access to finance; and internal systems reform to improve resource management. It is important to note that risk informing planning and budgeting functions would also contribute to the readiness of SIG not only to access climate finance, but to a greater range of development finances. Accountability is an integral part of the budget process and is imperative to account citizen’s preferences therefore, the roadmap includes a narrative on Transparency and Accountability. Finally, effective stewardship underpins the success of any reform agenda to steer a complex reform process. Governance-related reforms require a concerted effort of multiple stakeholders creating huge challenges for governance and coordination. Therefore, this Roadmap articulates the governance, coordination, and M&E mechanisms to support policy actions relevant to both access to finance and resource management. Within each of these sections, a baseline or gap analysis is provided, followed by potential opportunities, and recommended actions.

The Roadmap also includes an action plan (see Annex 1) that prioritises the recommendations made in each pillar and lists actions to be undertaken by relevant stakeholders, in collaboration with the CFRU over the next 5 years. Indicative costs in US Dollars have been included, for planning purposes. A midterm review of progress towards the accomplishment of the activities is recommended to update the Roadmap and action plan.

1.5 Partnership and ownership

The Roadmap was developed in close consultations with government ministries, development partners, civil society organizations and the private sector. Each stakeholder should embrace and take ownership of the Roadmap to guide them in accessing global climate finances through the MoFT towards climate change adaptation and mitigation and disaster risk management actions for resilient development in the country.

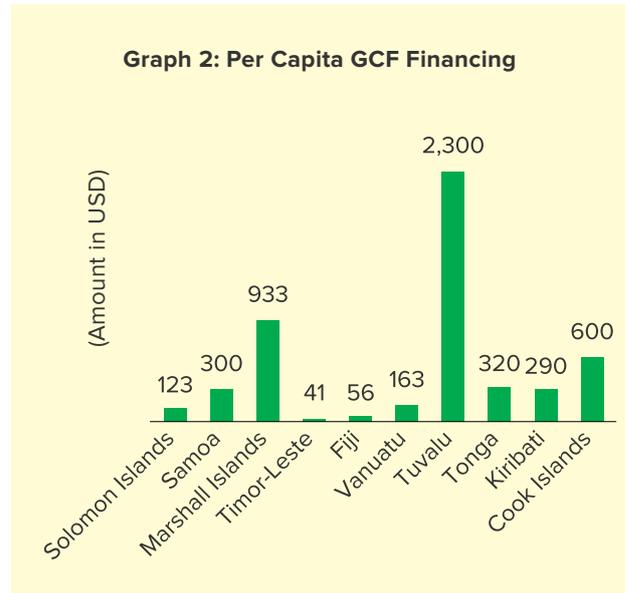
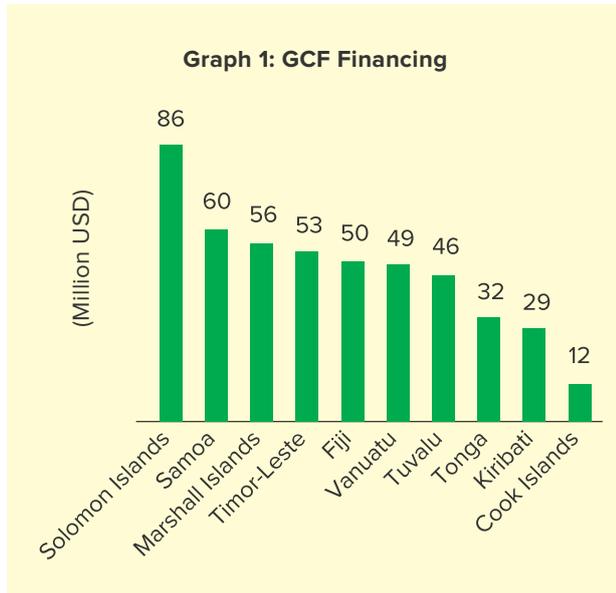


PILLAR 1: Access to Finance



There are several sources of external climate funds available that the Solomon Islands could access for addressing issues relating to climate change. However, like other countries in the region, there is a need to enhance capacity to access these funds so the country may benefit from these financial resources.

Although SIG has mobilized USD 86 million (See Graph 1) from Green Climate Fund (GCF), it represents 2% of the total per capita financing (Graph 2) in the countries studied. The current portfolio for Solomon Islands is highly concentrated with one hydropower project being managed by the World Bank. In comparison, other countries in the Pacific represent a more diverse portfolio. Fiji has 5 projects targeting multiple sectors. The Republic of the Marshall Islands and Timor-Leste with 4 and 3 projects respectively.



Source: Green Climate Fund Dashboard

The readiness portfolio of SIG is also limited with only 1 readiness activity with USD 0.3 million disbursed (until Aug 2022) as against Tonga that has 9 with USD 2.5 million disbursement, Vanuatu 6 with USD 1.6 million and PNG 4 with USD 3.1 million disbursed.

The UNFCCC attempts to address the capacity needs by exploring options and priorities of developing and least developed countries like Solomon Islands and translate these into actions.¹⁷ The National Development Strategy (NDS) 2016 – 2035 recognises the need for accessing climate finance. The establishment of the Climate Finance Resilience Unit (CFRU) in the Ministry of Finance and Treasury (MoFT) and the development of this Roadmap are designed to prioritise measures and reforms needed to access climate finance.

Key messages

- Policy reforms are required to support MoFT's application for accreditation to financial mechanisms such as the Green Climate Fund (GCF) and Adaptation Fund (AF) and these reforms must be addressed as soon as possible.
- Support from development partners or donors are imperative to fast track the addressing of fiduciary issues of MoFT so that it can meet the requirements of finance facilities.
- Existing governance structures and committees should be strengthened and activated so they can provide strategic oversight and coordination of the CFRU activities.
- Enhancing the capacity of human resources is a critical element for sustainability of the CFRU, and to support other potential implementing entities to mobilise climate finance.
- There is opportunity to also expand the focus to blended finance to leverage GCF and other grants with private investments. However, this option needs deeper analysis in country's context. More generally, countries have benefitted from debt and securities market but innovative approaches like nature collectables to collect private sector finance and similar creativity needs to be explored.

2.1 Gap analysis

Delays in policy reforms, unclear governance structures and a lack of human resources for mobilisation of climate finance have hindered efforts to date to scale efforts to support resilient development. Reforms required include Public Finance Management (PFM) reforms to meet fiduciary requirements (basic and specialised) for MoFT, development of Environmental and Social Safeguards (ESS) and a Gender Action Plan (GAP), reform of government procurement policies, among others. Whilst these reforms have been progressing, the momentum is rather slow.

Additionally, updating relevant policies like NCCP will support the required reforms to the governance structure of CFRU. The Scoping Report recommends utilising the existing mechanism of the National Climate Change Working Group (NCCWG). *'A Climate Finance Coordination Committee (CFCC) will be established as a sub-committee of the NCCWG to provide strategic guidance to the CFRU¹⁸. The NCCWG is currently co-chaired by the Permanent Secretaries for MECDM and MDPAC.¹⁹ Similar arrangement is proposed for the co-chairing of the CFCC by the Under-Secretaries of Finance²⁰ and MECDM. Members of this sub-committee on climate finance will be drawn from relevant technical agencies within government and key stakeholders such as the private sector and civil society.'*

The NCCWG will report to the Climate Finance Steering Committee, which comprise of Permanent Secretaries of key Ministries, including MECDM, MNPDC, MoFT, MFAET and the Governor of Central Bank of Solomon Islands. (refer to Annex 3 for current and proposed governance arrangements)

The proposed governance structure is inclusive of all stakeholders and the process upholds transparency and accountability.

¹⁷ Melanesian Spearhead Group Climate Finance Strategy 2019 – 2021, UNFCCC, p.6

¹⁸ Scoping Report, p.22

¹⁹ MDPAC is now called MNPDC

²⁰ Now referred to as Deputy Secretaries of Finance

A lack of human capacity within MoFT and the finance to support activities also hinders progress. Whilst the Ministry is fully staffed, it is not fully equipped to address the Financial Management Capacity Assessment (FMCA) issues identified by GCF. This has delayed addressing the issues required to progress compilation, and submission of an application to GCF, and other financial facilities. The workload of the current staff, and the depth and detail of the FMCA issues to be addressed limits their capacity to consider the long outstanding FMCA issues and meet GCF requirements.

Recommendations/opportunities

1. Fast track the relevant policy reforms²¹ to support MoFT's goals of accreditation application to GCF by 2024, attaining DAE status by 2026, and to other financial institutions thereafter.
2. Update the NCCP to clarify governance arrangements including the establishment of the CFCC and confirmation that MoFT will be utilising the CFCC of NCCWG as its technical working group for climate change projects.
3. Continue to advocate to donors to simplify and rationalise existing rules for access, considering the limited human resources capacity in developing countries.²²
4. Strengthen existing governance structures and committees to oversee coordination of the CFRU.
5. Establish firm partnership and coordination amongst all stakeholders to ensure limitations to accessing climate finance are addressed collectively and collaboratively.
6. Undertake further analysis on opportunities for access to innovative financing mechanisms (such as bonds and other instruments) as well as direct access to other available financing mechanisms

2.2 Clarify roles and responsibilities

Current baseline/gap analysis

There is currently uncertainty among potential implementing entities of climate finance initiatives, such as government line ministries, civil society, and private sector organisations with regards to understanding the respective roles of MoFT and implementing entities. This has created confusion during consultations relating to MoFT's progress with accreditation efforts.

A lack of awareness and dialogue on respective roles and responsibilities is a barrier to greater collaboration and is currently hindering potential implementing entities' partnerships with MoFT, as part of their efforts to become accredited to the GCF.

Activation of existing coordination mechanisms like the NCCWG and relevant sub-committees as outlined in the NCCP should support greater collaboration. The NCCP also recommends the *establishment of national roundtables on climate change to support information sharing and planning coordination*²³ involving all stakeholders including potential implementing entities.

Furthermore, the lack of legislation to support implementing entities does not provide a firm basis to support potential implementing entities. The SICCDRFA Report 2017 highlighted the urgent need to have climate change legislation however progress on this has been slow.²⁴ The NCCP is currently undergoing review which will inform the development of the legislation.

²¹ These are the policies mentioned in the current baseline/gap analysis on this page

²² Scoping report, p. 11

²³ SICCDRFA Report 2017, p.69

²⁴ SICCDRFA Report 2017, p.66

Recommendations/opportunities

1. Activate and strengthen existing governance mechanisms including the NCCWG and Climate Finance Steering Committee (CFSC) (See Annex x) to ensure coordination of activities and information sharing between all potential implementing entities. The CFSC should operationalise the climate finance working group as a sub-committee to the NCCWG with responsibility for monitoring and reporting on progress of this roadmap.
2. Provide an enabling environment and engagement mechanisms for potential implementing entities to dialogue. This should support greater understanding of their roles and responsibilities and how they can work collaboratively to support MoFT mobilise climate finance.
3. Strengthen partnerships by developing partnership agreements with possible implementing entities so that systems are ready for times when support is required of them.²⁵

2.3 Capacity building of entities recommended for accreditation

Current baseline/gap analysis

Three entities²⁶ have been recommended for direct accreditation to the GCF but are inexperienced with GCF requirements and processes. The CFRU staff are new and have limited experience in climate finance, therefore require immediate capacity building training, whilst the unit is being established. Such training is imperative for the Unit to deliver effectively and efficiently on the vast scope of work and support to other agencies, required of them. Key divisions within the Ministry of Finance and Treasury and line Ministries also need capacity strengthening. Conducting joint training could support the development of operational partnerships and greater collaboration.

Potential accredited entities should be targeted for capacity building relating to understanding their responsibilities relating to climate finance mobilisation and supporting MoFT. SPREP is supporting Solomon Islands through the GCF Readiness focusing on institutional strengthening of the NDA with plans for support to MoFT and DBSI on GCF accreditation. ADB is also providing support in institutional gap analysis and addressing gaps identified in the FMCA however further support is needed.

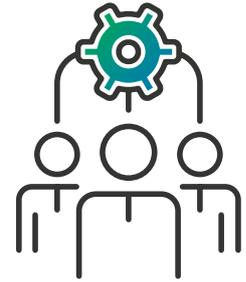
Recommendations/opportunities

1. Enhance the capacity of CFRU staff to support other potential implementing entities. Capacity building trainings must be tailored to align to the requirements of funding partners so that CFRU staff and stakeholders know what is required of their roles and can deliver accordingly. This enables CFRU staff and stakeholders to demonstrate that they meet the required qualifications and requirements of funding mechanisms.
2. Explore secondments of CFRU Staff to an accredited entity in the region, e.g., Fiji Development Bank or Cook Islands Ministry of Finance, to have first-hand experience on their setup and operations to tailor an approach specifically for CFRU.
3. Strengthen capacities at all levels of Government, administration and community through inclusive gender analysis, responsive decision-making systems, and human rights-based approaches to ensure effective delivery of development initiatives²⁷. Support peer-to-peer learning approaches where possible.
4. Involve private sector and CSOs to provide support for MoFT where appropriate, to access and mobilise climate financing.

²⁵ FRDP, 2016 Framework for Resilient Development in Pacific, p.23

²⁶ National Transport Fund, Ministry of Finance and Treasury, and Development Bank of Solomon Islands

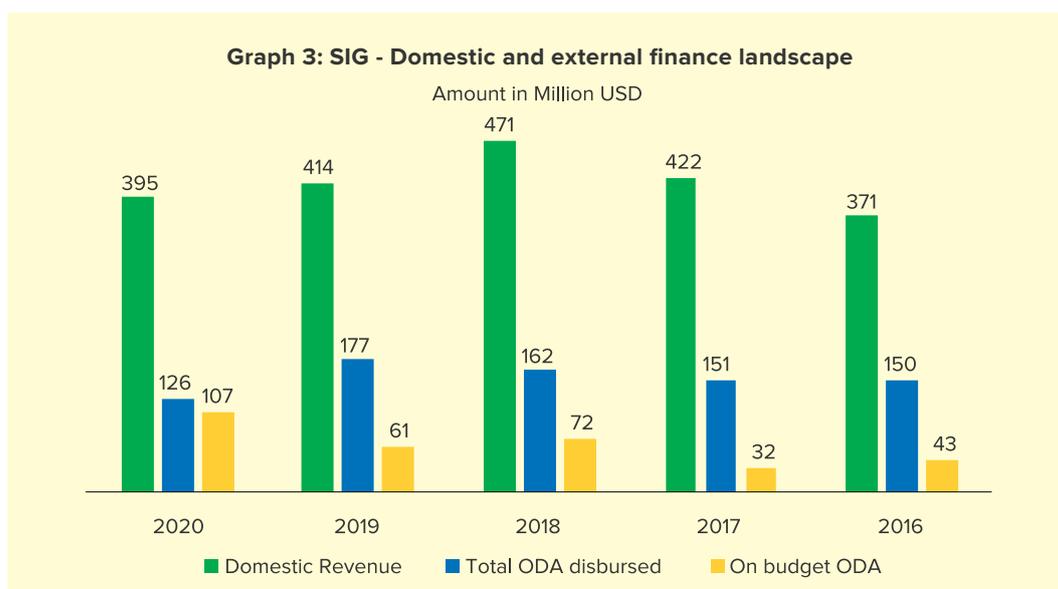
²⁷ FRDP, 2016 Framework for Resilient Development in Pacific



PILLAR 2: Improving Resource Management

Strengthening public financial management (PFM) is not only imperative for achieving value for money in public investments, but it also supports governments in resource mobilization because international funds and agencies require a robust PFM system prior to entrusting countries with directly executing foreign grants. In Solomon Islands, most of the overseas development assistance (ODA) is not processed through the government systems. Graph 3 shows that significantly over half of the total ODA disbursed was channelled through off-budget systems.

On the other hand, domestic revenue constitutes 87 percent of the total on-budget resources, but expenditure inefficiencies are common due to structural deficits in PFM. IMF reports that countries lose approximately 1/3rd of potential benefits²⁸ due to investment inefficiencies. The Country Policy, and Institutional Assessment²⁹ and PEFA assessments highlight the gaps in PFM in Solomon Islands.



Sources: Overseas Development Assistance data, CRS-DAC-OECD.
Domestic Revenue, SIG budget books.
Exchange rate data, Central Bank of Solomon Islands

²⁸ IMF. 2021. *Strengthening Infrastructure governance for climate responsive public investment* Policy Paper 2021/076.

²⁹ World Bank's CPIA, 'quality of budgetary and financial management rating' assesses the extent to which there is a comprehensive and credible budget linked to policy priorities, effective financial management systems, and timely and accurate accounting, reporting and audit.

Moreover, international finances go through a rigorous process of project preparation and approval of the respective international agency/fund but not of the Government's that impedes the growth of in-country systems. A deeper analysis of the data in graph 3 points at four fundamental flaws that undermines value for money in public expenditure.

External finances are mainly directed to infrastructure development and capacity enhancement to improve social service delivery which is also a primary responsibility of the government. However, when a significant portion of the ODA is not part of the government budget (Graph 3) the MoFT cannot have a comprehensive view of its finances creating a possibility of duplication of efforts. Secondly, owing to deficiencies in the PFM systems, there is a strong likelihood of a lack of strategic allocation of resources and fiscal indiscipline. Thirdly, parallel financing is mostly earmarked which undermines the governments autonomy in decision making for prioritizing investments. Finally, off-budget financing evades the national accountability framework.

Recognizing the significance of risk informing PFM practices, the SIG decided to integrate risks into its PFM systems and to ensure sustainability of the reform agenda decided to embed the integration process into its core PFM systems. This section provides key measures necessary to integrate climate change into PFM and supports linking policy planning and finance functions.

Key messages

- Several agencies are involved in responding to climate change and disasters that run the risk of fragmented interventions. For a concerted response, a comprehensive climate policy and strategic framework is needed to provide the principles and guidance and clarity for all stakeholders.
- Risk management practices in the Pacific are often not formally linked with the national development planning and budgeting³⁰. Integrating climate change into PFM will support the broader risk informed development (RID) agenda and support evidence-based decision making.
- Project appraisal is an important phase in planning for public investment management³¹ that assesses whether risks have been considered within major capital projects as part of conducting project appraisals. Instituting climate and Environment, Social and Governance (ESG) perspective within the appraisal framework will ensure equitable resource allocation and resilient infrastructure development.
- Solomon Islands government (SIG) recognizes CC relevant challenges, however, not knowing what and how much to spend³² undermines the effectiveness of its policy response. CBT will enable the government track where the money goes, that will assist in aligning fiscal allocations with its policy commitments.

³⁰ UNDP. 2016. 'Risk Governance: Building blocks for resilient development in the Pacific'. Policy Brief.

³¹ IMF. 2020. 'Public Investment Management Assessment'. Diagnostic tool to assess infrastructure governance. <https://infrastructuregovernance.imf.org/content/PIMA/Home/PimaTool/What-is-PIMA.html#chartdivexplainer>

³² Bain, N, Nguyen, L, Baboyan, L. 2019. *Climate Change: Knowing What You Spend*. UNDP Technical Note Series. Bangkok

3.1 Enhancing policy and strategic framework

Current baseline/gap analysis

SIG long-term vision is articulated in the National Development Strategy (NDS) 2016-2035. Objective 4 of the NDS stipulates the need to promote resilient and environmentally sustainable development where climate, disaster and environmental disaster risk management are central to all development decision making. NDS provides an elaborate structure and linkages in the long-term vision with the medium-term strategies at sectoral, provincial, and ministerial level. The Medium-Term Development Plan (MTDP) comprising of the development programs and projects forms the basis of annual development budget. The Public Financial Management Act (2013) while providing a legal basis for fiduciary controls also fosters transparency in public investments as it obligates the submission of MTDP to the Parliament. However, gaps exist in theory and practice evident from the widening gap between the national policies and the level of implementation at the local levels.

The MoFT recognizes ‘climate emergency’ in strategic budget documents (Budget Strategy and Operational Rules, 2021-22) however the fiscal forecasts are not informed by climate implications undermining realistic resource estimation. The lack of accuracy in fiscal forecasts can translate in unrealistic budget ceilings compromising the budget preparation process and the resultant decision making.

Another gap is the lack of a fiscal responsibility framework (FRF). Climate change and disasters are increasingly becoming a dominant cause of fiscal risks³³ that undermines both fiscal discipline and the strategic allocation of resources. FRF entails a suite of reform measures spread across the legal, institutional, and operational framework necessitating comprehensive technical support for developing a reform plan and its implementation.

The climate change policy has lapsed and the NDC submission (2021) does not provide information on the current funding gap³⁴, to inform the budget decisions. Consequently, there is a tendency for arbitrary budget allocations that are not aligned with the policy responses. The following are the key measures needed to support a robust policy and strategic framework, linked to the budget:

Recommendations/opportunities

1. MECDM to lead the work on updating the National Climate Change Policy along with the development of an action plan to support policy implementation. The scope of the policy may not be limited to the central government functions but cover sub-national governments and state-owned entities. It is pertinent that the policy provides a fiscal perspective including the costing of policy objectives and the funding gap. The CFRU should actively support the review and ensure decisions taken are reflected in the NCCP.
2. MECDM to review sector strategies to ensure they cover the same or similar policy objectives, initiatives, activities, or programs to ensure alignment between strategic and fiscal plans. This review will also facilitate in aligning expenditure policy proposals in budgets with sectoral strategic plans.
3. Provide a comprehensive fiscal perspective in the next NDC submission including the funding gap.
4. Key measures to provide a climate perspective in strategic budget documents include support for MoFT in macroeconomic modelling to reflect the impact of climate change in fiscal forecasts to address optimism bias in revenue estimation. This may include the provision of climate change perspective in the medium-term fiscal strategy.
5. An interim support to the fiscal responsibility framework may include the development of a fiscal risk register with climate and disaster perspective.

³³ <https://www.worldbank.org/en/results/2021/02/11/rural-communities-build-resilience-to-climate-change-in-solomon-islands>

³⁴ How much funding is currently being utilised for climate change related initiatives, versus how much funding is needed as per the policy priorities

3.2 Reorienting planning and budgeting framework

Current baseline/gap analysis

While the NDS (2016-2035) envisages clear links between the development vision and the planning and budgeting framework, in practice MTDP (2019-2023) identifies challenges in connecting the policy, planning and finance functions. The delay in the budget preparation process creates challenges for the spending agencies and MNPDC³⁵ in developing a realistic five-year rolling plan. As the first year of the rolling plan becomes the development budget for the forthcoming year, the delay in the budget launch compromises the quality of budget submissions. It is also understood that the MTFS was due for an update in 2020 and the MTDP in 2023. This presents an opportunity to consider relevant inclusions outlined in this document.

MDPAC requires the line ministries (LM) to prepare logical frameworks to provide performance information in the development budget and ensure consistency with the NDS and the MTDP. Deficiencies in the preparation of logical framework undermines performance evaluation.

Changes to the development budget are deliberated by the caucus and are not necessarily informed with LMs input. This creates uncertainties for LMs in project execution and discourages the LMs in carrying out due diligence in budget utilization.

Owing to lack of a clear definition of recurrent and development budget, several items of a recurring nature form part of the development budget which impedes rationalization of the recurrent-development budget allocations. Finally, off-budget financing does not comply with the SIG budget approval process which undermines allocative efficiency and compromises accountability.

Recommendations/opportunities

The adoption of the program-based appropriation structure by SIG provides the necessary underpinnings for anchoring CBT. However, the existing budget allocation practices are input, and activity based and while the CBT reforms can be anchored in the existing budget practices, efforts are needed to link them to the broader PFM reforms agenda i.e., to provide performance orientation and medium-term perspective to budgeting. The following measures will facilitate the integration of CC into planning and budgeting mechanism.

1. Amend the MoFT finance circular to mandate changes in the budget process associated with risk informing the budget and climate budget tagging.
2. Revise the budget training guide of MoFT to support relevant agencies prepare budget submissions with a climate lens.
3. Review the project planning templates, project screening and reporting to determine the extent to which the project planning framework responds to the requirements of resilient infrastructure and social inclusion.
4. Enhance government systems and capacity for ex ante³⁶ budget tagging. A selection of key sectors for integrating climate change into planning and budgeting practices could be undertaken initially. Subsequently, orientation sessions may be held for sector ministries on providing a climate perspective in budget submissions.
5. Identify performance indicators in collaboration with MNPDC and develop budget reporting templates including guidelines for project proposal preparation with climate perspective.
6. Develop project selection and project prioritization criteria that includes climate perspective.
7. Adopt a phased approach to the development of climate relevant performance indicators for public investments (within pilot sectors) to support the core PFM reforms of providing a performance perspective to the overall public sector budgeting.

³⁵ Now Ministry of National Planning and Development Coordination (MNPDC)

³⁶ In ex ante tagging, budgets are tagged at preparation stage and ex post tagging takes place after the close of fiscal when budget is spent.

8. Review the current planning framework in collaboration with the MoFT, MNPDC, and technical ministries (MECDM and MWYCFA). The review will identify further entry points and will facilitate in revising the relevant templates to ensure adequate information is available for informed budget decisions.

3.3 Investments appraisal with climate lens

Current baseline/gap analysis

The preliminary climate change budget integration index (CCBII) assessment identified gaps and entry points for providing a climate perspective to central project appraisal processes. The assessment noted that although the project document requires consideration of climate change in the project preparation, it does not include specific measurement of the CC impact and or costing information. As a result, sufficient information is not provided in project proposal and budget documents, which undermines the project appraisal function.

The current project appraisal tool amalgamates both screening for prioritization and appraisal functions which are functionally different jurisdictions – one rests with the Line Ministry (LM) and the other with a central authority. Based on this distinction, separate support measures need to be articulated for the rationalization of project appraisal tools.

Ministry of National Planning and Development Coordination (MNPDC), ‘plays an important role³⁷ in assisting the Government to develop national development strategies, medium term development plans and annual development budgets.’ MNPDC may lead the reform agenda with the following key measures for strengthening infrastructure governance from a climate perspective.

Recommendations/opportunities

1. Undertake a stocktake of the effectiveness of the project appraisal function to identify redundancies in the existing practices and the tools used under different jurisdictions.
2. To support infrastructure governance, diagnostics like climate-public investment management analysis (PIMA) may be supported to formulate public investment management reform strategy. To support PIMA assessment, orientation sessions should be planned for the MNPDC staff on the PIMA framework.
3. Develop project formulation guidelines with a climate perspective to support central planning in enhancing project appraisal.
4. In addition to M&E, strengthen the mentoring role of MNPDC to support sector ministries in developing tools for project selection and prioritization of the public sector development portfolio.

3.4 Climate budget coding, accounting, and reporting

Current baseline/gap analysis

SIG introduced a climate finance tracking tool that supported the government in documenting external climate finances. However, the data collected from this tool does not provide a comprehensive view of the fiscal picture. SIG is also financing activities from its own sources however, in the absence of climate budget tagging (CBT) several expenditure items, particularly those that are driven by economic interests but have inherent CC implications go unreported, consequently it understates SIG’s fiscal commitment.

The likelihood of ‘climate washing’ of budgets is higher due to lack of a robust and uniform methodology to identify climate change relevant expenditure. The lack of a national climate change policy and climate change typology can compromise the data integrity.

³⁷ <https://solomons.gov.sb/ministry-of-national-planning-and-development-coordination/>

Recommendations/opportunities

1. Adopt a phased approach for climate budget tagging (refer to Annex 2) starting with the identification of climate positive expenditure for central accounting entities. Subsequently, enhance the coverage to off-budget expenditure (donor and state-owned enterprises) and to include expenditure that has negative implications to CC. On revenue side, efforts may commence with inclusion of tax expenditure and a separate roadmap may be developed for adoption of tax instruments to support building resilience of government resource envelope to combat climate change challenges.
2. SIG adopts a calculation methodology to assist in objectively accounting for CC relevant expenditure. In this regard, consultative dialogues³⁸ will be organized with the relevant stakeholders in the Government (MoFT, MECDM, MNPDC), Parliamentary bodies and Civil Society Organizations (CSO) to target the development of a climate change and disaster typology.
3. SIG has recently upgraded its financial management information system (FMIS) and plans are afoot for its adoption for budget preparation as well. The FMIS Team will be engaged to configure the reporting module to enable preparation of the climate budget and expenditure reports. The activities may include review of the chart of accounts (CoA)³⁹, the appropriation structure and the Government's Financial Management Information System (FMIS) to design an expenditure tracking and reporting system.
4. It is important to recognize that the development of expenditure tracking solution is an iterative process, and the extent of automation is dependent on the level of robustness of GFMIS. Therefore, close liaison amongst key stakeholders is important. The establishment of a working group comprising of CFRU, representatives of AG office, MECDM, MNPDC and Budget will support in the design of expenditure tracking solution and in the validation of climate change relevant budget and expenditure reports.
5. Focussed group discussions may be held with to establish the reporting needs of policy makers and at programmatic level to support the development of decision support system. Finally, provide orientation to staff on broader risk integration methodologies, including climate change, disaster, and social inclusion.



³⁸ Led by MoFT and MECDM with support from technical experts

³⁹ Current CoA in the existing segments/fields provides an opportunity for climate budget tagging and any advancements in future in the CoA will facilitate further refinements.

PILLAR 3:

Transparency and Accountability



4.1 Strengthening external audit and parliamentary oversight

Current baseline/gap analysis

Accountability of governments for climate change finance is the same as the accountability of public expenditure relevant to any public policy objective. However, the existing budget proposals of SIG do not comprehensively capture climate relevant expenditure or similar crosscutting themes. This issue is further compounded with the off-budget finances that do not form part of the government system of budgeting and accounts and remain out of the purview of the national accountability framework. The Solomon Islands Auditor General is the Supreme Audit Institution (SAI) that supports the Parliament in conducting fiscal oversight to ensure the budget is executed as approved by the Parliament. However, in the absence of climate orientation of budget and expenditure the traditional financial audits cannot provide a climate perspective in their routine analytical work.

Parliaments in the Pacific (including Solomon Islands) are currently assisted through the Floating Budget Office,⁴⁰ with ex ante (budget) scrutiny, however, the scrutiny relates to the primary expenditure (investments that are visible in the budgets targeting climate change) which does not provide a comprehensive overview of climate related finances.

Recommendations/opportunities

1. CBT reforms will enable the Executive to produce CC relevant budget and expenditure data, which is an essential requirement of audit and budget scrutiny.
2. Support to be provided to the Auditor General in conducting climate audits and training of Parliamentarians and the Parliamentary staff in conducting budget scrutiny with climate lens.

⁴⁰ <https://www.undp.org/pacific/publications/pacific-floating-budget-office-innovation-action-sdg-16>

4.2 Facilitating citizens' participation

Current baseline/gap analysis

Citizens, particularly the disadvantaged segment of the societies are directly affected by climate change and have the right to know government's action and demand accountability. However, the national budget is a technical and voluminous document. To facilitate citizens' participation in budget preparation and in promoting accountability, the citizen's budget becomes a tool to explain the budget numbers in a simplified way.

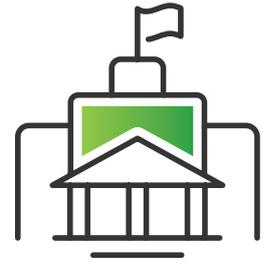
A citizen's budget can support SIG in multiple ways. It provides visibility and the rationale for its fiscal commitments. It can also serve as a tool for civic education on the role of different tiers of government and agencies which can ease the government's burden by minimizing misdirected inquiries or requests for information⁴¹. It can also facilitate improvements in service delivery by educating the citizens, for instance, on the referral system in the health sector to avoid burdening of a particular level of service delivery.

Recommendations/opportunities

The adoption of CBT offers an opportunity to MoFT to provide a climate change perspective to citizen's budget and make it an integral part of the budget package submitted to the Parliament. Similar practice has been adopted in several countries such as Bangladesh, Philippines, Nepal, Cambodia, Indonesia, and others have provided a climate change perspective to the citizen's budget owing to the adoption of CBT and the resultant availability of climate related budget data.

1. Explore reinforcing consultation processes during budget planning – accompanied by tools to ensure citizens and CSO are provided with required information to meaningfully engage (examples include but are not limited to citizen budgets with strong climate section, climate budget explainer/guide, climate brief accompanying the financial statements/budget/other public finance reports).
2. Explore partnerships with civil society groups producing the Citizen Budget Guides of Solomon Islands to produce climate focused products and/or adapt into a government published tool.
3. Participation of MECDM and other cross-cutting ministries and policy priorities such as women development, people with disabilities and similar stakeholders in public consultations on the budget to be conducted by MoFT.
4. Explore soliciting feedback and monitoring reports from CSOs and citizen groups including People with Disability (PWD) – prior to hearings of PAC and PEC, in the lead to broader budget consultations, specifically on large climate and infrastructure projects. Partnerships with accountability institutions could strengthen the credibility of the process.

⁴¹ International Budget Partnership. 2012. The power of making it simple- A government guide to developing citizen's budget.



CROSS-CUTTING: Governance, Coordination and M&E

Climate change is a cross-cutting issue with several actors across society contributing to resilience building and/or the decarbonization agenda resulting in the need for collaboration and coherent policies and efforts. The success of reforms is largely dependent on the commitment at both political and technical levels and the existence of robust government-led coordination arrangements to monitor and guide the reforms agenda.

The CFRU may lead this initiative to ensure close coordination within MoFT (Treasury, Aid Management and Finance Divisions) and with relevant stakeholders in the government – MNPDC and MECDM in the first stage; and government wide engagement in the second stage. Assigning focal persons in the relevant ministries can support the implementation of measures identified in the roadmap, as aligned with their job responsibilities.

Key messages

- Coordination of activities across sectors must be strengthened as this is the suitable approach for MoFT to undertake for attaining support from stakeholders.
- Partnership between CFRU and private sector and CSOs must be strengthened to activate opportunities like information sharing and knowledge sharing between parties.
- There is a need to develop a policy (or strengthen an existing relevant policy) for NGO engagement that incorporates climate finance and supports collaboration between parties, providing the basis for improved engagement and information sharing.
- Create an enabling environment for effective partnership with the private sector, civil society, and other stakeholders for improved collaboration. This would require understanding the value to different stakeholders and what incentivises better partnerships
- Existing mechanisms for raising awareness amongst stakeholders must be utilised to inform stakeholders about MoFT's GCF accreditation initiative and the need for effective collaboration with MoFT through sharing of information and compliance to relevant systems.
- Policy reforms are necessary for informing legislative reforms that will provide basis for sustainability of CFRU. This will support MoFT's efforts to attain accreditation to financial facilities.
- The continued support of development partners and donors is necessary to ensure CFRU is fully established and transitioning well into the SIG system.

Current baseline /gap analysis

Strengthening existing coordination mechanisms between Ministries and stakeholders is essential for supporting implementation of activities to support the accreditation of MoFT. Currently there is weak coordination and weak mainstreaming of climate change into core planning and budgeting. According to the NDC, *coordination and collaboration among Ministries, NGOs, private sector, faith-based organisations, and development partners is lacking*.⁴² This needs to change for MoFT to demonstrate its coordination capability. The SICCDRFA Report 2017 stated that *Solomon Islands will need to instil confidence in donors that they can plan, coordinate, implement, and report on their own climate change activities, if the Government is keen to access more flexible modalities for climate change and disaster risk finance, including budget support and trust fund arrangements*.⁴³

A lack of knowledge about, the purpose and the importance of providing information to MoFT (like non-appropriated funds, project reports etc) by stakeholders (like donors, bilateral partners, multilateral partners) may have resulted in reluctance to provide such information to line Ministries. The capacity within the Ministry to follow up for the information may be lacking and therefore needs strengthening.

Recommendations/opportunities

1. Strengthening coordination of activities across sectors is essential as this is the approach that MoFT should undertake to attain the support from stakeholders. The SICCDRFA Report 2017 recommends shifting to integrated programming as opposed to sector-based activities. A coordinated cross-sectoral planning, programming and implementation approach will support the SIG move towards a more resilient development approach. This requires strengthening coordination and engagement between ministries, in conjunction with engagement of all stakeholders.⁴⁴
2. Strengthening partnerships between CFRU, the private sector and CSOs will create opportunities to share information and knowledge between parties, enabling CFRU to access reports (progress reports, implementation reports, financial reports etc)/data on climate change related projects implemented by private sectors and CSOs. Support of private sector/CSOs (in terms data, reports etc.) is required to demonstrate MoFT's capability, this partnership may be utilised

5.1 Stakeholder engagement and information sharing

Current baseline/gap analysis

The unstructured partnership between line Ministries and stakeholders in the private sector and civil society hinders untapped opportunities for information sharing and knowledge sharing. Whilst there are ongoing engagements, they are not sufficiently formalised to support MoFT's pursuit for GCF accreditation. For instance, the information on climate change project activities by CSOs are not provided to MoFT. A concrete partnership is needed to fully engage stakeholders.

The lack of stakeholder engagement has disadvantaged private sector partners from accessing relevant opportunities that are intended for them. For instance, the SICCDRFA report 2017 mentioned that previously it is the limited awareness by private sector on the availability of Private Sector Facility of the GCF that is hindering them from accessing it.⁴⁵ Most private sector businesses remain unaware of the GCF Private Sector Facility, and other opportunities by other financial institutions.

⁴² NDC Report 2021, p.2

⁴³ SICCDRFA Report 2017, p. 78

⁴⁴ SICCDRFA Report 2017, p.67

⁴⁵ SICCDRFA Report 2017 p. 80

Recommendations/opportunities

1. Formalising and strengthening the partnership between CFRU, private sector and CSOs will improve information sharing and knowledge sharing between parties enabling CFRU to access reports (progress reports, implementation reports, financial reports etc)/data on climate change related projects implemented by private sector and CSSOs. This is required to demonstrate MoFT's capability, this partnership may be utilised⁴⁶
2. The NCCP review (and associated legislation) will incorporate a section on civil society organisations climate finance.
3. Develop public-private partnership agreements with businesses and members of the private sector so that systems are ready for times when assistance is required of them.⁴⁷
4. Strengthen linkages with the private and public sectors, including creating space for collaboration with these sectors.^{48,49}
5. Establish national roundtables as an opportunity for dialogue and engagement with a broad range of stakeholders who are currently undertaking CCDRM work.⁵⁰

Box 1 – Opportunities for Regional Engagement and Information Sharing

Climate change, disaster and social exclusion have significant implications for the Pacific Island Countries; however, each country responds differently according to its capacity and the local context. Some countries have already rolled out reform measures and in the process have gained knowledge that can provide lessons for other countries.

In the Solomon Islands context, the implementation of the Roadmap will blend its technical assistance approach in line with the **Framework for Pacific Regionalism** to promote peer to peer exchanges for addressing strategic issues. Peer to peer (P2P) learning events are intended to provide information and insights on risk integration related reforms to support learning based on the experiences of other countries. Initially, the learning events may include sharing experiences amongst the government officials about the technical design and the political economy of the implementation of reform measures to reflect on 'what worked' and 'what has not' in the process. The initial sessions will be designed to review the practices and approaches for risk integration in a particular governance function. These learning events will provide insights in addressing the complexities of the implementation of reform measures and given the similarities in the key PFM functions, P2P sessions would also be helpful in pointing at the development of learning modules at the regional level.

5.2 Education, communication, and awareness

Current baseline/gap analysis

Detailed understanding on climate finance seems to be lacking amongst technical people across all stakeholder groups. This results in limited knowledge about, the purpose and need for sharing information (like non-appropriated funds, project reports etc) by stakeholders (like donors, bilateral partners, multilateral

⁴⁶ Policy Brief: Opportunities for Private Sector Engagement in Climate Change Action in the Pacific

⁴⁷ FRDP, 2016 Framework for Resilient Development in Pacific, p.23

⁴⁸ FRDP, 2016 Framework for Resilient Development in Pacific, p.16

⁴⁹ Policy Brief: Opportunities for Private Sector Engagement in Climate Change Action in the Pacific

⁵⁰ SICCDRFA Report 2017 p. 74

partners). The same is stated in the NDC Report that *(adaptation) knowledge sharing...among Ministries, NGOs, private sector, faith-based organisations, and development partners is lacking.*⁵¹ It is therefore imperative that awareness on climate finance be made alongside climate change being a cross cutting issue and mainstreaming in all sectors.

Private sector have relatively limited awareness and knowledge of climate change finance and how to access it although they are key players to develop resilience against the effects of climate change. This is highlighted in the SICCDRFA Report 2017 that *regarding global climate change funding sources, such as the Private Sector Facility of the Green Climate Fund, there is very little awareness of the available funding sources and how to manoeuvre the access requirements.*⁵²

Recommendations/opportunities

1. Utilise existing mechanisms to raise awareness amongst stakeholders about the initiative thereby educating them about the need for them to collaborate effectively with MoFT through sharing of information and compliance to relevant systems.
2. Develop a communication strategy that will guide the dissemination of information to all stakeholders in an effective and coordinated manner.

5.3 Project management

Current baseline/gap analysis

The lack of dedicated permanent staff⁵³ to coordinate accreditation activities within MoFT hinders progressive advancement towards attaining accreditation, to GCF and other financial institutions. This was a contributing factor for delay in addressing the outstanding FMCA issues relating to GCF accreditation. This should be of paramount importance as this determines the sustainability of the CFRU hence the accreditation initiative into the future. Consistently, there is need for approval of the CFRU by PSC so the Unit can have its own division fund to fund the unit's activity. This is a display of ownership by MoFT, and the government.

Absorption into the government system means translation of the identified costs into the budget, after passing through the normal government budget process. According to the Scoping Report, an operational budget of SBD 670,441⁵⁴ was estimated for the first year.⁵⁵ These include salaries for the three staff, office equipment and travel costs to participate in meetings outside the country. However, it should be noted, there is a possibility for MoFT to be faced with budget constraints to absorb CFRU staff into the government system. In such instances, MoFT will rely on externally funded projects and NGO for support, as is currently in place.⁵⁶ This is an opportunity for development partners and NGOs to provide their support.

Recommendations/opportunities

1. Fast track relevant policy reforms to support MoFT's pursuit to submitting accreditation application to GCF by 2024, thus attaining Direct Access Entity (DAE) status by 2026, and to other financial institutions thereafter.
2. Have a Plan B with development partners and donors to be on standby mode to support sustaining the CFRU should the transitioning into SIG system not occur by end of 2024.

⁵¹ NDC Report 2021, p2

⁵² SICCDRFA Report 2017 p. 79

⁵³ Currently, UNDP Gov4Res Project is supporting the three CFRU staff until December 2024 with the understanding for absorption into the SIG system thereafter.

⁵⁴ Figure estimation made in 2018

⁵⁵ Scoping Report, p.31

⁵⁶ SICCDRFA Report 2017, p.69

3. Approval of CFRU by the Public Service Commission is imperative as this determines the sustainability of the CFRU hence the accreditation initiative of MoFT into the future.
4. Incorporate the operational budget of CFRU into MoFT budget and ensure this is reflected in the relevant policy, and legislation reforms.

5.4 Periodic diagnostics for stock take of reform efforts

Current baseline/gap analysis

Given the scope of the reforms, SIG would periodically take stock of the reform efforts. In this regard, options include SIG commissioning PEFA climate assessment to monitor the progress of the reforms and the impact of reforms on the fiscal and budgetary outcomes. In addition, climate change budget integration index (CCBII) is a tool that can be used for a rapid assessment for determining the extent of integration of climate change into PFM systems and practices. Subsequent assessments enable developing a performance trajectory of reform efforts that facilitate the MoFT and relevant stakeholders in aligning/recalibrating reform measures. An initial CCBII assessment was undertaken in 2021 and it forms the basis for components of this Roadmap. Annual CCBII assessments could be conducted to take stock of the reform efforts that will assist the decision makers in attending to the lagging areas.

Recommendations/opportunities

1. Capacity of CFRU staff to be strengthened with orientation on the PEFA Framework and PEFA Climate Module to develop a resource pool in the government for in-house diagnostics to support the implementation of PFM reforms.
2. Build in-house capacity in CFRU for undertaking CCBII assessments on an annual basis. This support will include capacity building of the CFRU staff to participate in data collection and analysis training sessions, with the intention of developing a SIG CCBII Report



ANNEX 1:

Action Plan

NDS 2016 - 2035, OBJECTIVE 4 & OBJECTIVE 5		REFORM AREA	TARGET	REF #	ACTIVITIES	TIMELINES							
					Sub-Activities	2022	2023	2024	2025	2026			
<p>OBJECTIVE 4: Resilient and environmentally sustainable development with effective disaster risk management, response and recovery.</p> <p>OBJECTIVE 5: Unified nation with stable and effective governance and public order</p>	<p>Pillar 1. Access to Finance: To ensure accessibility to climate finance is attained</p>	<p>MoFT access to climate finance is increased by at least 40%</p>	<p>1.1</p>	<p>The CFSC to clarify and endorse the need to set up a CFCC, will it be a sub-committee or either be one of a Thematic working group to the NCCWG - CFCC role is to provide strategic guidance on financing of climate project. Its membership must be sectorally inclusive, also including private sector, NGOs and CSOs.</p>									
				1.1.1	Change and approve name of Unit by putting <i>Climate Finance</i> upfront and any names can go after that and, must include the word Resilience								
				1.1.2	CFSC develops and endorses a governance structure								
				1.1.3	CFCC ToR develops and endorses a governance structure to Roadmap								
				1.1.4	Undertake analysis for finance access opportunities through other funding mechanisms, including innovative financing mechanisms such as bonds etc.								
				1.2	Develop and endorse a CF & PS Roadmap								
				1.2.1	Identify key priorities through a validation session								
				1.3	Work towards implementing the NCCP to have equal share of adaptation and mitigation CF projects								
				1.3.1	Support review of the NCCP								
				1.3.2	Design, approve and implement bankable, multi-sector projects and program proposals								
				1.3.3	Support NAPA implementation								
					At least submit an application for accreditation to the GCF by Q1, 2024 and attain accreditation by 2026		1.4	Seek GCF DAE Accreditation					
				1.4.1	Secure readiness funds to address gaps for direct accreditation and implement readiness activities								
				1.4.2	Address the FMCA issues								
				1.4.3	Start the GCF accreditation process - Address the basic and specialized fiduciary standards with clear policies this includes: Procurement policy, Environmental & Social safeguards policy, Gender policy, Policy on prohibited practices.								
				1.4.4	Support DBSI gap analysis and accreditation application to GCF & support NTF accreditation application to GCF.								



PARTNERSHIPS				ESTIMATES		COMMENTS
Govt	NGOs & CSOs	Private Sector	Development Partners	USD	SBD	
MoFT, MECDM, MNPDC	DSE	SICCI	PIFS, UNDP			
MoFT						
MECDM, MoFT			SPREP			
MECDM, MoFT, MNDPC			PIFS, UNDP			
CFRU MoFT			PIFS, UNDP			
CFSC			PIFS, UNDP	\$2,089.78	\$17,073.33	Estimate based on average FEDUs workshop/conference budget for years 2020, 2021, 2022
MECDM			currently SPREP PACRES is supporting			
MECDM MoFT			SPREP Readiness			
CRFU, MECDM						
MoFT CFRU						
MoFT, CFRU			SPREP Readiness	\$180,000.00	\$1,470,588.24	
MoFT, CFRU			SPREP Readiness ADB			
MoFT, CFRU			SPREP Readiness ADB			
MoFT, CFRU, MID		DBSI	SPREP Readiness			

NDS 2016 - 2035, OBJECTIVE 4 & OBJECTIVE 5		REFORM AREA	TARGET	REF #	ACTIVITIES	TIMELINES				
					Sub-Activities	2022	2023	2024	2025	2026
		MoFT PFM systems to improve implementation		1.5	Strengthen procurement capacity and/or policy at MoFT to bring into alignment with GCF criteria					
				1.5.1	Develop/review Procurement Guidelines with MoFT					
				1.5.2	Deliver Procurement training for MoFT					
				1.6	Strengthen MoFT Public Finance Management Systems					
				1.6.1	Support implementation of the MoFT CF & PS Roadmap					
				1.6.2	Strengthen finance tracking tools in MoFT for appropriated and non-appropriated climate finance flows					
		1.6.3	Strengthen transparency and accountability of the PFM systems							
		1.6.4	Support geospatial tracking of climate finance project implementation (do consultation with MNDPC, MECDM, UNDP, PMO, MPGIS)							
		Civil Society Organisations (CSO) engagement in CF access and management processes is strengthened.	1.7	Training delivered to CSO implementing partners to strengthen financial and project management capacity						
			1.7.1	Finance management training delivered to CSOs						
		Private Sector engagement in CF access and management processes is strengthened.	1.8	Identify and implement public private partnerships that are aligned with the National Development Strategy						
			1.8.1	Private sector mapping						
	1.8.2		Consult local private sector on their CF needs							
	Pillar 1 - Access to Finance: Implementing entities: To ensure possible implementing entities (IE) utilise their role to support MoFT become an AE thereby demonstrating their capability of becoming an IE	Engaging support of possible implementing entities	2.1	Establish partnership with implementing entities						
			2.1.1	Identify possible IE						
			2.1.2	Sign MOUs or MOA or SLA with IEs						
			2.1.3	Conduct finance management training for possible IE as per 1.7						
	Pillar 1 - Access to Finance: Capacity building: To ensure CFRU Staff are well equipped with relevant knowledge to deliver effectively and efficiently	CFRU Staff are well equipped with relevant knowledge on accreditation work and able to deliver effectively and efficiently	3.1	Capacity building training for CFRU Staff						

PARTNERSHIPS				ESTIMATES		COMMENTS
Govt	NGOs & CSOs	Private Sector	Development Partners	USD	SBD	
MoFT						
MoFT			ADB			
MoFT						
MoFT			PIFS, UNDP			
MoFT			UNDP			
MoFT						
MNDPC, MECDM, PMO, MPGIS			UNDP			
MoFT, CRFU	DSE					
MoFT CFRU			SPREP Readiness			
MoFT CFRU						
				\$1,224.00	\$10,000.00	
MoFT CFRU	DSE	SICCI				
MoFT CFRU	DSE	SICCI		\$3,165.06	\$25,858.33	
MoFT CFRU, NTF, DBSI	DSE	SICCI		\$3,165.06	\$25,858.33	
			SPREP, CFAN, UNDP, JICA, IPAM	\$2,089.78	\$17,073.33	estimate based on average FEDUs workshop/conference budget for years 2020, 2021, 2022

NDS 2016 - 2035, OBJECTIVE 4 & OBJECTIVE 5		REFORM AREA	TARGET	REF #	ACTIVITIES	TIMELINES					
						Sub-Activities	2022	2023	2024	2025	2026
				3.1.1		Training on the following topics; concept notes writing, proposal writing, compile briefings, provide policy advice, SIG systems and processes, budgeting training, risk assessment trainings, gender trainings, PWD trainings					
				3.1.2		CFRU Staff on secondment at an accredited entity in the region to attain first hand experience on running the Unit					
				3.2		Develop a Capacity Development Strategy for CF activities					
				3.2.1		Develop a Capacity Development Strategy will ensure Staff are kept upskilled in accordance to the changing requirements of FIs					
				3.3		Capacity building training for Ministries, private sectors, NGOs and CSOs					
				3.3.1		Training on the following topics; concept notes writing, proposal writing, compile briefings, provide policy advice, SIG systems and processes					
				3.3.2		Risk informed development pack is developed					
				3.3.3		CFRU Staff trained to cost climate risks and budgeting/Risk informed development					
				3.3.4		CFRU Staff train FCs of line ministries on risk informed development					
				3.4		Engaging stakeholders support					
				3.4.1		Conducting capacity building workshops, specifically tailored, for each stakeholders					
				4.1		Update the national climate change policy and include an action plan to support policy implementation. The scope of policy to cover central, sub national governments and state-owned entities and provides a fiscal perspective including the costing of policy objectives and the funding gap.					
				4.2		Review sector strategies to ensure alignment between strategic and fiscal plans.					
				4.3		With Aim to provide a comprehensive fiscal perspective in the next NDC submission including the funding gap.					
				5.1		Setting CBT mandate					
Pillar 2 - Improving Resource Management: Policy and Strategic Framework											
Pillar 2 - Improving Resource Management: Climate perspective in public sector planning and budgeting											

PARTNERSHIPS				ESTIMATES		COMMENTS
Govt	NGOs & CSOs	Private Sector	Development Partners	USD	SBD	
MoFT CFRU				\$2,599.53	\$21,238.00	Estimate based on average FEDUs training budget for years 2020, 2021, 2022
MoFT CFRU						
				\$4,332.55	\$35,396.67	Estimate based on average FEDUs training budget for years 2020, 2021, 2022
MoFT CFRU			UNDP			
MoFT CFRU						
MoFT CFRU						
MoFT CFRU						
MoFT CFRU						
				\$2,089.78	\$17,073.33	Estimate based on average FEDUs workshop/conference budget for years 2020, 2021, 2022
MoFT CFRU						
MECDM						Suggested area of collaboration with SPREP
MECDM						
MECDM						
				\$68,700.00	\$561,274.51	

NDS 2016 - 2035, OBJECTIVE 4 & OBJECTIVE 5		REFORM AREA	TARGET	REF #	ACTIVITIES	TIMELINES				
					Sub-Activities	2022	2023	2024	2025	2026
				5.1.1	Consultative dialogues with central budgetary authorities for establishing a mandate for risk informing planning and budgeting and selection/prioritization of entry points.					
				5.1.2	Revise Finance Circular to provide climate perspective. This may include revisions in the budget submission forms and the budget training guide to support sector ministries in preparing budget submissions and project concepts with a climate lens					
				5.1.3	Training of staff in pilot ministries on budget submissions with climate perspective.					
				5.1.4	Develop guidelines for the next BCC/budget cycle to aid LMs to respond to the new changes.					
				5.2	Budget strategy and fiscal framework					
				5.2.1	Climate orientation of MTF to support preparation of budget strategy					
				5.2.2	Support in developing fiscal risk register. Develop an action plan for Fiscal responsibility framework to inform government's consultations with the development partners.					
				5.3	Ex ante budget tagging and deepening performance orientation of budget					
				5.3.1	Orientation of staff in identifying performance indicators for outputs and outcomes for budget documents. Support pilot sectors in developing performance indicators.					
				5.3.2	Review budgetary frameworks and existing reporting templates, project planning, screening, and M&E mechanisms.					
	Pillar 2 - Improving Resource Management: Investment Appraisal			6.1	Situation analysis to determine the legal and institutional structure and responsibility of project appraisal function. Identify tools applied for project appraisal and effectiveness of project appraisal practices.					
				6.2	Conduct orientation on climate public investment management analysis framework and hold consultations on conducting C-PIMA Assessment for a PIM reforms strategy					
				6.3	Develop knowledge products - Project screening criteria, development/ refinement of project templates and guidelines.					
	Pillar 2 - Improving Resource Management: Climate budget coding, accounting and reporting			7.1	Typology for CC and disaster expenditure identification, classification and weighting					

PARTNERSHIPS				ESTIMATES		COMMENTS
Govt	NGOs & CSOs	Private Sector	Development Partners	USD	SBD	
MoFT and MNPDC			UNDP Gov4Res			
MoFT			UNDP Gov4Res			
MoFT and MECDM			UNDP Gov4Res			
MoFT with Technical support			UNDP Gov4Res			
			UNDP Gov4Res			
MoFT with Technical support			UNDP, World Bank and PFTAC			Suggested area of collaboration with PFTAC
MoFT with Technical support			UNDP, World Bank and PFTAC			
						Suggested area of collaboration with the World Bank
MoFT, MECDM and Sector ministries (on pilot basis)			UNDP Gov4Res			
MoFT			UNDP Gov4Res			
MNPDC			UNDP Gov4Res			
MNPDC			UNDP in collaboration with PFTAC			Suggested area of collaboration with PFTAC
MNPDC with technical support			UNDP Gov4Res			
MECDM				\$48,000.00	\$392,156.86	

PARTNERSHIPS				ESTIMATES		COMMENTS
Govt	NGOs & CSOs	Private Sector	Development Partners	USD	SBD	
Divisions in the MoFT (Budgeting, Treasury) and MECDM			UNDP Gov4Res			
MoFT with technical support			UNDP Gov4Res			
MECDM			UNDP Gov4Res			
MECDM with technical support			UNDP Gov4Res			
MECDM			UNDP Gov4Res			
MoFT				\$37,000.00	\$302,287.58	
MoFT.			UNDP Gov4Res			
MoFT			UNDP Gov4Res			
MoFT with technical support			UNDP Gov4Res			
MoFT with technical support			UNDP Gov4Res			
MoFT with technical support			UNDP Gov4Res			
MoFT with technical support			UNDP Gov4Res			
MoFT with technical support			UNDP Gov4Res			
MoFT with technical support			UNDP			
MoFT with technical support			UNDP			
			UNDP			
				\$59,800.00	\$488,562.09	
SAI and MOFT			UNDP			
SAI with technical support			UNDP			
				\$39,270.00	\$320,833.33	
Parliament with technical support			UNDP			

NDS 2016 - 2035, OBJECTIVE 4 & OBJECTIVE 5					TIMELINES					
REF #	ACTIVITIES	REF #	ACTIVITIES	Sub-Activities	2022	2023	2024	2025	2026	
		8.3.2		Develop climate budget review guide						
		8.3.3		Orientation sessions for Parliamentarians and staff						
	Cross-cutting - Governance, Coordination & M&E: Coordination Strengthened coordination between SIG Ministries, donors, private sectors, NGOs and CSOs		Engagement between MoFT and other SIG Ministries and donors is strengthened	9.1 Enhance existing reporting systems between Ministries and donors						
		9.1.1		Inform Ministries their support is essential for MoFT achieving DAE status						
		9.1.2		Encourage development partners and donors channel their CC funding through MoFT for recording in the FMIS and Government budget. (Action) Develop information pack for launching to inform stakeholders). (Action) During budget launching CFRU needs to do any presentation so that they will be risk informed.						
		9.1.3		Encourage development partners and donors to submit regular reports on the details of the CC funding support for recording in the FMIS and government budget.						
				Engagement between MoFT and private sectors, NGOs and CSOs is strengthened	9.2 Enhance existing coordination systems between MoFT and MNPDC and, private sectors, NGOs and CSOs					
		9.2.1		Inform private sectors, NGOs and CSOs their support is essential for MoFT achieving AE status						
		9.2.2		Identify, set up of focal points						
		9.2.3		Networking- (under partnership SICCI- business after 5)						
		9.2.4		Monthly meetings with stakeholders						
		9.2.5		Open forum- climate finance (bi annually)						
		9.2.6		Encourage private sectors, NGOs and CSOs to submit regular reports on the details of the CC funding support for recording in the FMIS						
	Cross-cutting - Governance, Coordination & M&E: Stakeholder engagement and information sharing: To ensure the decisions/ activities of CFRU are inclusive of all stakeholders		Strengthen partnerships with private sectors, NGOs and CSOs	10.1 Engage support of private sectors, NGOs and CSOs using existing partnerships and mechanisms						

PARTNERSHIPS				ESTIMATES		COMMENTS
Govt	NGOs & CSOs	Private Sector	Development Partners	USD	SBD	
Parliament with technical support			UNDP			
Parliament with technical support			UNDP			
MoFT CFRU,			UNDP Gov4Res			
MoFT CFRU,			UNDP Gov4Res			
MoFT CFRU,				\$10,000.00	\$816,993.46	
				\$5,700.00	\$46,568.63	
MoFT CFRU,	DSE	SICCI				
MoFT CFRU,	DSE	SICCI				
MoFT CFRU,		SICCI				
MoFT CFRU,	DSE	SICCI				
MoFT CFRU,	DSE	SICCI				
MoFT CFRU,	DSE	SICCI				

NDS 2016 - 2035, OBJECTIVE 4 & OBJECTIVE 5					TIMELINES						
REF #	ACTIVITIES	REF #	ACTIVITIES	Sub-Activities	2022	2023	2024	2025	2026		
			10.1.1		Develop and sign MOUs with private sectors and CSOs, if these are not yet in place, specifying the role of each partner for specific policy objectives						
			10.1.2		Developing SOP with service providers						
			10.1.3		Developing SLA with service providers						
		Undertake annual CCBII diagnostic and provide relevant information	10.2 Climate change budget integration index								
			10.2.1		Orientation session for CFRU on CCBII, PEFA and C-PIMA						
			10.2.2		Field Work – data collection and analysis for CCBII						
			10.2.3		Report writing						
			10.2.4		Feedback from relevant CCBII stakeholders						
			10.2.5		Results sharing						
		Develop and facilitate public expenditure tracking survey	10.3 Public expenditure tracking survey								
			10.3.1		Prepare concept note						
			10.3.2		Constitute steering committee to provide oversight and strategic direction for the survey						
			10.3.3		Field work – data collection and analysis						
			10.3.4		Report writing						
			10.3.5		Results sharing workshop						
			10.3.6		Report publication						
	Cross-cutting - Governance, Coordination & M&E: Education, communication and awareness: To ensure stakeholders have good understanding of MoFT becoming an AE thus enabling effective collaboration	Stakeholders have good understanding of MoFT becoming an AE	11.1 Develop information materials								
			11.1.2		Developing 1 pager information sheets for supporting the awareness raising sessions						
			11.2 Conduct awareness raising event for each of the stakeholders								
			11.2.1		Raising awareness, specifically for each of the stakeholders, informing them on the goal for MoFT to becoming an DAE						
			11.3 Develop M&E tools to monitor the effectiveness of awareness								
			11.4 Peer-to-peer learning								
			11.4.1	gender		Workshops and symposiums to promote regional knowledge exchange on key thematic areas of the action plan including: - Complexities and opportunities in developing climate change typology - Systems and capacity requirements for designing expenditure tracking system - Budget reporting from various risk perspectives - Taking a regional approach to strengthening project appraisal					

PARTNERSHIPS				ESTIMATES		COMMENTS
Govt	NGOs & CSOs	Private Sector	Development Partners	USD	SBD	
MoFT CFRU, MWYCFA, GEDSI	DSE	SICCI		\$10,000.00	\$81,699.35	
MoFT CFRU, MWYCFA, GEDSI	DSE	SICCI				
MoFT CFRU, MWYCFA, GEDSI	DSE	SICCI		\$10,000.00	\$81,699.35	
					\$38,900.00	
MNPDC			PFTAC, UNDP Gov4Res			
MoFT and MNPDC			UNDP Gov4Res			
MoFT and MNPDC						
MoFT and MNPDC						
				\$113,000.00	\$923,202.61	
MoFT			UNDP Gov4Res			
MoFT			UNDP Gov4Res			
MoFT			UNDP Gov4Res			
MoFT			UNDP Gov4Res			
MoFT			UNDP Gov4Res			
MoFT			UNDP Gov4Res			
				\$2,089.78	\$17,073.33	estimate based on average FEDUs workshop/conference budget for years 2020, 2021, 2022
MoFT CFRU						
MoFT CFRU						
MoFT			UNDP Gov4Res	\$128,000.00	\$1,045,751.63	

NDS 2016 - 2035, OBJECTIVE 4 & OBJECTIVE 5					TIMELINES				
REFORM AREA	TARGET	REF #	ACTIVITIES	Sub-Activities					
				2022	2023	2024	2025	2026	
Cross-cutting - Governance, Coordination & M&E: Project management To ensure the establishment of the CFRU is sustainable	Sustainability of MoFT CFRU is ensured	12.1	Establish the 3 CFRU Staff in the SIG system						
		12.1.1	Preparation of budget bids and approve the operational budget of SBD 670,441 for the initial establishment of the CFRU						
		12.1.2	Facilitate the establishment of the 3 Staff of CFRU in accordance with the Government terms and conditions for employment.						
		12.1.3	Approve the proposed organizational structure, functions and mandate of CFRU						
		12.2	Review of Roadmap on year 5						
TOTAL									
GRAND TOTAL (USD)									



PARTNERSHIPS				ESTIMATES		COMMENTS
Govt	NGOs & CSOs	Private Sector	Development Partners	USD	SBD	
MoFT, CFTWG				\$410,309.89	\$3,352,205.00	
MoFT, CFTWG						
MoFT, CFTWG						
MoFT, CFTWG, CRFU						
				\$1,142,625.20	\$10,109,367.31	



Traditional thatched houses overlooking Auki harbour in Malaita province of the Solomon Islands. Image credit: Sam Lawrence Photography

ANNEX 2:

Climate Budget Tagging and Expenditure Tracking



Setting a CBT mandate

The finance circular (issued around February each year) by MoFT triggers the budget preparation process. Amendments in Part 2 of the Finance Circular can mandate changes in the budget process⁵⁷ associated with risk informing budget process and climate budget tagging (CBT). Revisions to the ‘budget training guide’ of MoFT can assist relevant agencies in preparing budget submissions with a climate lens.

Budget strategy and fiscal framework

MoFT can ensure the strategic allocation of resources only when it is provided sufficient information on the fiscal needs and relevant funding gaps. While the MoFT recognizes ‘climate emergency’ in strategic budget documents (Budget Strategy and Operational Rules, 2021-22), the fiscal forecasts are not informed by climate implications undermining realistic resource estimation. Key measures include providing a climate perspective in strategic budget documents and in strengthening PFM tools like the Medium-Term Fiscal Framework. Moreover, to improve allocative efficiency, a review of the project planning templates, project screening and reporting will determine the extent to which the project planning framework responds to the requirements of resilient infrastructure and social inclusion.

Another important area that MoFT can consider is the introduction of a Fiscal Responsibility Framework (FRF). Climate change and disasters are increasingly becoming a dominant cause of fiscal risks that undermines both fiscal discipline and the strategic allocation of resources. The World Bank reports that SIG incurs approximately USD 20 Million each year⁵⁸ because of earthquakes and tropical cyclones alone. Support in macroeconomic modelling to reflect the impact of climate change in fiscal forecasts can support build budget resilience. A FRF entails several legal, institutional, and operational reforms for which collaboration can be sought with the Pacific Financial Technical Assistance Centre (PFTAC) for fiscal transparency evaluation and to formulate an action plan for instituting FRF. In the interim, the development of a fiscal risk register that includes a climate and disaster perspective could be an entry point to inform the reform agenda.

⁵⁷ PFM Act provides a more robust legal backing however, to support the risk integration reform process in the interim, budget circular or similar instruments issued by the Executive (MoFT in this case) provides an entry point.

⁵⁸ <https://www.worldbank.org/en/results/2021/02/11/rural-communities-build-resilience-to-climate-change-in-solomon-islands>

Providing climate perspective to budgets and deepening performance orientation

Ex-ante budget tagging involves sector ministries tagging budget lines according to a calculation methodology adopted by a government. Ex-post tagging or expenditure tagging (See section 3.4) takes place after the close of the fiscal year. Ex-ante budget tagging requires government wide systems and capacity enhancement. Given the extensive scope of work in ex ante tagging, a selection of key sectors for integrating climate change into planning and budgeting practices could be undertaken initially. Subsequently, orientation sessions may be held for sector ministries on providing a climate perspective in budget submissions. For systems development/reconfiguration actions may include the identification of performance indicators in collaboration with MNPDC and developing budget reporting templates including guidelines for project proposal preparation with climate perspective. To support senior management in the sector ministries in project selection, project prioritization criteria will be developed.

Performance information in budgets can improve budget management and foster accountability. This action also links with the broader PFM reform agenda where the government intends providing performance orientation and medium-term perspective to budgeting. A phased approach of adoption of climate relevant performance indicators for public investments (within pilot sectors) will support the core PFM reforms of providing a performance perspective to the overall public sector budgeting. Successful completion of ex ante climate budget tagging will assist in determining the budget needs and tracking budget allocations by climate change relevant policy responses – adaptation and mitigation.

A collaborative approach will review the current planning framework in collaboration with the MoFT, MNPDC, and technical ministries (MECDM and MWYCFA). The review will identify further entry points and will facilitate in revising the relevant templates to ensure adequate information is available for informed budget decisions.

Climate Change and Disaster Typology

The CBT process begins with the formulation of an expenditure typology to identify primary and secondary expenditure directed to contain greenhouse gases (mitigation) or build resilience to climate change and disasters (adaptation). Public expenditure relevant to climate change (CC) can be captured in a system of accounts however in the absence of a climate change typology (CCT) disruptions occur. Identifying expenditure primarily driven by climate considerations is a straightforward exercise however, a typology is useful in identifying expenditure that are incurred primarily by broader development priorities but have an impact on climate change.

Key measures include the orientation of staff on broader risk integration methodologies, including climate change, disaster, and social inclusion. Consultative dialogue with relevant stakeholders in the Government (MoFT, MECDM, MNPDC), Parliamentary bodies and Civil Society Organizations (CSO) may include a series of workshops⁵⁹ to target the development of a climate change and disaster typology to inform the design of a climate budget tracking system. This will include the development of climate change classification tables, application of the classification tables to the government's budget and expenditure reports to test the scope of the classification tables and its ability to generate climate and disaster expenditure reports.

⁵⁹ Led by MoFT and MECCDM with support from technical experts

Programming an Expenditure Tracking Solution (ETS)

The adoption of a climate change typology (CCT) provides the basis for the development of management decision support system to track climate change and disaster expenditure. Activities include: a review of the chart of accounts (CoA), the appropriation structure and the Government's Financial Management Information System (FMIS) to explore options for the design of expenditure tracking and reporting system.

SIG has already provided results orientation to its chart of accounts (CoA) as in, field 3 of the CoA can specify the policy objective (linked with NDS), programs and projects/activities⁶⁰. The current CoA in the existing segments/fields provides an opportunity for climate budget tagging and any advancements in future in the CoA will facilitate further refinements.

Key measures for designing ETS include:

A situation analysis and focused group discussions with the relevant divisions in the MoFT will determine the context and capacity of the FMIS. Orientation sessions will be held to share experiences and lessons from other countries to inform the design process. In coordination with the Treasury Division, a solution to track climate and disaster related expenditure would be programmed in the existing GFMS and recommendations presented for further improvement as and when the government plans upgradation of GFMS⁶¹.

The development of an expenditure tracking system in line with the budget cycle will accommodate information asymmetries like expenditure inefficiencies and procedural complexities. In the accounting and reporting stage, sample climate and disaster budget and expenditure reports will be developed. The structure of the reports will be finalized in consultations with the policy makers. This consultation process will assist in determining the data needs to support decision-makers. Report templates will be developed in collaboration with the focal persons (identified during the design phase) and support will be provided for the preparation of the first government wide annual report on CC relevant budget and expenditure. The proposed reporting formats will target budget and expenditure reporting at the following levels:

- Aggregate level climate budget and expenditure report to provide an overall fiscal picture.
- Reporting by climate change classification – adaptation, mitigating and crosscutting or support areas.
- Administrative type classification of climate change expenditure to capture budget and expenditure by each spending agency.
- Any other classification that the GFMS can report on.

With the availability of the above data, support will be provided in expenditure analysis that may include variance analysis and budget allocation adequacy. The latter will become possible due to the availability of geographic spread of climate change relevant expenditure data. This will support analysis vis-à-vis the fiscal needs of the area relevant to climate change. To support capacity gaps, knowledge products like the guidelines for climate tagging and manual for expenditure tracking solution will be developed to facilitate the operationalization of expenditure tracking system for the preparation of key work products like budget forms submission (budget formulation stage) and expenditure reports (budget execution stage). This will include the guidelines for the implementation of climate budget tagging and a manual for expenditure tracking system.

⁶⁰ Lagicere, N. 2020. *Reforming the Chart of Accounts for Ministry of Finance and Treasury in Solomon Islands*. TA report prepared under GIZ and DFAT funded Climate Finance Readiness for the Pacific project.

⁶¹ The development of ETS is an iterative process and the extent of automation is dependent on the level of robustness of GFMS.

ANNEX 3:

Current and Proposed Governance Arrangements



GOVERNANCE MECHANISM	SUMMARY	STATUS
Climate Finance Steering Committee	The CFSC was approved by Cabinet in March 2022 and members have been appointed. Steering Committee established as part of NDA initiative to strengthen approval process for proposals for GCF. Membership of the Committee are PS MECDM, PS MNPDC, PS MoFT, PS Foreign Affairs and CBSI. The committee was endorsed by Cabinet on March 2022 with To but is yet to hold a first meeting	Endorsed and/or established by Cabinet on March 2022
National Climate Change Working Group	<p>Multistakeholder working group (government and non-government organisations) for coordination and information sharing on issues aligned with the National Climate Change Policy. Proposed and operationalised under the NCCP in 2012. Co-chaired by the PS MECDM and PS MNPDC</p> <p>Working group should meet twice yearly, or when a request comes from one of the co-chairs. Last meeting was in 2020, due to resourcing.</p> <p>ToR for the working group is being reviewed as part of the National Climate Change Policy Review</p>	Last meeting convened in 2017
Climate Finance Coordination Committee	<p>Proposed to be added as one of the five thematic working groups, in the National Climate Change Policy, to work under the NCCWG to coordinate and discuss issues specific to climate finance.</p> <p>No ToR for this Committee currently exists, and it has not been operationalised</p>	Proposed Not operationalised
National Designated Authority	Position held by Ministry of Environment, Climate Change, Disaster Management and Meteorology, specifically the Permanent Secretary and supported by the PMU as the operational focal point. Government institution that serves as the interface between Solomon Islands and the Green Climate Fund. Provides broad strategic oversight of the GCF's activities in country and communicate the country's priorities	Currently operational
Climate Finance Resilience Unit	Established within the Ministry of Finance and Treasury following a scoping study in 2018. Approved by Cabinet in 2018 and incorporated into the Ministry's organisational structure. However, Public Service approval is pending budget. Mission is to strengthen coordination of climate finance related activities with key government agencies, development partners, civil society, and the private sector.	Currently operational

ANNEX 4:

Glossary



Climate finance and public financial management (PFM) related terms.

Accredited entity (AE) is an institution accredited by Green Climate Fund (GCF) through the accreditation process. AE can submit a funding proposal to GCF and when approved oversee and monitor the management and implementation of such projects and programs. There are two types of accreditation modalities: direct access (see definition under DAE) and international access modalities (GCF).

Adaptation is human-driven adjustments in ecological, social, or economic systems or policy processes, in response to actual or expected climate stimuli and their effects or impacts (IPCC).

Appropriation or Budgetary Appropriation is an authorization granted by the legislature to the executive to make expenditures and incur obligations for specific purposes.

Chart of Accounts (CoA) is a coded list of accounts used to record economic events and related transactions (IMF).

Climate Budget Tagging (CBT) is a tool for identifying, classifying, weighting, and marking climate-relevant expenditures in a government's budget system, enabling the estimation, monitoring, and tracking of those expenditures (UNDP, Bain et al).

Climate Change is any change in climate over time, whether due to natural variability or because of human activity (IPCC).

Climate Change Budget Integration Index (CCBII) is a diagnostic tool that assesses the extent of integration of climate change into key elements of PFM (UNDP).

Climate Change Typology (CCT) identifies tasks in sectors and subsectors that have a primary or secondary objective for CC related response activities.

Direct Access Entity (DAEs) are accredited under the direct access modality of GCF and include national, subnational, or regional entities which have obtained a nomination from NDA (see below for definition of NDA). They may include ministries or government agencies, development banks, climate funds, commercial banks or other financial institutions, private foundations, and non- government organizations (GCF).

Development Budget (also referred to as capital or investment budget) includes expenditure items used for acquisition of physical assets with a useful life of more than one year, or capital improvements, or rehabilitation of physical assets to extend the useful life of the asset (distinct from repair and maintenance which is an expenditure that assures the asset is functional for its planned life).

Economic classification of expense identifies the types of expense incurred according to the economic process involved. For example, compensation of employees (salaries, wages, and social contributions), interest payments, grants and so on (IMF).

Functional classification or Classification of functions of government (COFOG) is the classification of expense that provides information on the purpose for which an expense was incurred. For example, education, health, economic affairs, environmental protection, defence and so on (IMF).

International Accredited Entities (IAEs) are accredited under the international access modality, and they operate across multiple regions and countries. IAEs include bilateral development agencies, multilateral development banks, United Nations organizations, intergovernmental organizations, and private sector financial institutions (GCF).

Mitigation refers to efforts to reduce or prevent emissions of greenhouse gases (UNEP).

National Designated Authority (NDA) is an authority or government institution designated by a developing country (party to the UNFCCC) to serve as an interface between the country and the Green Climate Fund (GCF) with the objective to ensure country ownership in the entire project cycle. NDAs provide broad strategic oversight of the GCF's activities in the country and communicate the country's priorities for financing low-emission and climate-resilient development (GCF).

Off-budget financing, commonly referred to in the context of donor finances, are funds that are provided to a country but managed through parallel channels and do not comply with the budget approval process of the government.

Public Financial Management (PFM) refers to the set of laws, rules, systems, and processes used by governments to mobilize revenue, allocate public funds, undertake public spending, account for funds and audit results (IMF).

Public Investment Management (PIM) is a set of rules, processes and procedures adopted for infrastructure governance on three key stages – planning, allocation, and implementation of public investment projects/programs (IMF).

Program Based Budgeting attempts to apply cost-benefit analysis to the allocation decision, allocate expenditures by program, and assess results of programs in relation to objectives. Programs are groupings of government activities in relation to specific government objectives (OECD).

Current (also referred to as Ordinary) budget includes spending related to personnel and a facility operating cost. Such items of expenditure are recurring in nature. For instance, salaries and wages, operations, and maintenance, grants, and transfers. In practice the distinction between the current and capital expenditure has blurred as different governments have started including current expenditure items in development/investment budget.

Resilience is the ability of a social or ecological system to absorb disturbances while retaining the same basic structure and ways of functioning, the capacity for self-organization and the capacity to adapt to stress and change (IPCC).

ANNEX 5:

Roadmap Development Process and Stakeholders Consulted



From 2016	<ul style="list-style-type: none"> Ongoing climate finance work supported by PIFS and other partners
August 2021	<ul style="list-style-type: none"> Initial Climate Change Budget Integration Index Diagnostic undertaken with MoFT UNDP
September 2021	<ul style="list-style-type: none"> Consultation on CCBII Diagnostic results with stakeholders UNDP and MoFT
June 2022	<ul style="list-style-type: none"> Recruitment of 3 staff positions in the Climate Finance Resilience Unit, MoFT UNDP and MoFT
June 2022	<ul style="list-style-type: none"> Onboarding of Climate Finance Access Consultant for Roadmap PIFS
June 2022	<ul style="list-style-type: none"> Consultation Workshop on Climate Finance Access PIFS and MoFT (CFRU) with UNDP support
June / July 2022	<ul style="list-style-type: none"> Drafting of initial roadmap matrix and 2 x narrative pillars (Climate Finance Access & Systems Reform / Public Spending) UNDP, PIFS and MoFT (CFRU)
July 2022	<ul style="list-style-type: none"> Consolidation of roadmap UNDP, PIFS and MoFT (CFRU)
July 2022	<ul style="list-style-type: none"> Circulation of consolidated draft to stakeholders with provision for written feedback MoFT (CFRU)
August 2022	<ul style="list-style-type: none"> Consultation (Component 2) and Roadmap validation workshop (Component 1 and 2) MoFT (CFRU), UNDP and PIFS
August / September 2022	<ul style="list-style-type: none"> Additional consultations undertaken MoFT (CFRU) and UNDP
September 2022	<ul style="list-style-type: none"> Update of roadmap based on feedback and input received and circulation of final draft MoFT (CFRU) and UNDP
October - December 2022	<ul style="list-style-type: none"> Approval of Final Roadmap by Solomon Islands Climate Finance Steering Committee, PS MoFT and Minister of Finance Official launch of Roadmap

ANNEX 6:

List of individuals met



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PACIFIC ISLANDS FORUM

