Government of Solomon Island

PUBLIC EXPENDITURE AND FINANCIAL ACCOUNTABILITY (PEFA) GENDER RESPONSIVE PUBLIC FINANCIAL MANAGEMENT ASSESSMENT REPORT 2024

October 4, 2024

Abbreviations and Acronyms

ADB	Asian Development Bank
DCGA	Democratic Coalition Government for Advancement’s
FMIS	Finance Management Information System
FSC	Family Support Centre
GEWD	The National Policy on Gender Equality and Women’s Development
GESI	Gender Equality and Social Inclusion
GFP	Gender Focal Point
GRB	Gender Responsive Budgeting
GRPFM	Gender Responsive Public Financial Management
IWDA	International Women’s Development Agency
MOFT	Ministry of Finance and Treasury
MPGIS	Ministry of Provincial Government and Institutional Strengthening
MWYCFA	Ministry of Women, Youth, Children and Family Affairs
NDS	National Development Strategy
SPC	Pacific Community
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
PIM	Public Investment Management

Exchange Rate

Exchange rate effective as of April 10, 2024
Currency unit = SBD
USD1.00 = 8.4071

Fiscal Year 2023
1 January through 31 December

The assessment was undertaken during 1 March–30 September 2024.

Solomon Islands

Gender Responsive Public Financial Management (GRPFM) Public Expenditure and Financial Accountability (PEFA) Assessment

March 2025

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

PEFA Secretariat
March 14, 2025

TABLE OF CONTENTS

1. INTRODUCTION

1.1. Purpose

The Government of Solomon Islands has decided to conduct a PEFA gender responsive assessment. The purpose of the supplementary assessment of gender responsive budgeting (GRB) is to collect information on the extent to which gender is mainstreamed in the public financial management (PFM) system and establish a baseline for future assessments. The findings are envisaged to serve as an input to ongoing reform program to strengthen public financial management for fiscal resilience, to ensure financing of gender policies and integrate gender responsive budgeting in budget regulations under the Public Financial Management Act (2013) and a strategic framework and roadmap that would support implementation of gender responsive measures. In March 2024, MOFT and MWYCFA[1] agreed to undertake a piloting of GRB, undertaking actions in the budget preparatory phase for budget submissions on a selected number of budget programs.

1.2. Assessment management, oversight and quality assurance

This report was compiled using the Supplementary Framework for Assessing Gender Responsive Public Financial Management (GRPFM)[2].

The GRPFM assessment was overseen by the Ministry of Women, Youth, Children and Family Affairs (MWYCFA) and Ministry of Finance and Treasury (MOFT). The assessment team was led by Catharina Schmitz Gender Budget Advisor ADB, Vaela Devesi Director Women's Development Division and Marcellina Iro Director Budget Unity MOFT, Annex 2 provides a list of those who were consulted on the assessment.
The assessment was financed by ADB and managed by Malika Shagazatova Social Development Specialist ADB Sustainable Development and Climate Change Department.

Quality assurance has been applied in accordance with the PEFA Secretariat guidelines and four reviewing organizations were nominated: Ministry of Finance and Treasury, Ministry of Women, Youth, Children and Family Affairs, Asian Development Bank and the PEFA Secretariat (Comments from PEFA Secretariat 30 November 2024).

1.3. Background

[1] Technical support was provided by ADB under the project *Solomon Islands TA REG 6549 Strengthening Gender Outcomes in Pacific COVID-19 Response and Recovery*.

[2] https://www.pefa.org/resources/supplementary-framework-assessing-gender-responsive-public-financial-management-0

The Solomon Island government has endorsed several international and regional commitments to gender equality, the most important for this report are listed here;

• the Convention of the Elimination of all Forms of Discrimination against Women (CEDAW) in 2002,
• the 2030 Agenda for Sustainable Development Goals (SDGs) 2015,
• the Revised Pacific Platform for the Advancement of Women (RPPA) 2018-2030, endorsed 2017,
• the Pacific Leaders Gender Equality Declaration (PLGED); 2012, reconfirmed 2023

In 1998, the Government endorsed the first National Policy for Women. It was revised in 2010 and renamed as the Gender Equality and Women's Development Policy (GEWD) and covered 2010-2013. Since then, the GEWD policy is now in its third iteration, the second covered 2016-2020 and the present is covering in 2021-2027. The GEWD Policy has seven policy outcome areas covering improved access by women and girls to health services and education opportunities; improved economic status of women and girls; equal opportunities for women in leadership and decision-making; elimination of violence against women and girls; and increased capacity for gender mainstreaming and critical cross-cutting issues of climate change, disaster risk reduction and disaster risk management. The outcome one; *Gender-responsive Government Programmes and Services*, focuses on gender mainstreaming. It directs central and provincial governments to strengthen capacity-building, ensure consistent use of accountability mechanisms for gender mainstreaming, and allocate recurrent budgets and development financing for implementing the Gender Equality and Women's Development (GEWD) Policy. The Ministry of Public Service and sector ministries are tasked with raising awareness and developing technical skills in gender analysis and planning for government staff at all levels. Regular gender mainstreaming training is to be provided for all designated Gender Focal Points (GFPs), the GFP system is promoted across all ministries, and to be supported by formally approved Terms of Reference, dedicated time, and allocated budgets for gender-related initiatives.

In preparation for the current GEWD the MWYCFAs conducted the reviews through a series of consultations with women and men across the country and each time, updated the policy. The present policy was developed during the COVID-19 pandemic and provided challenges for consulting with stakeholders in provinces and communities, hence the policy is based on extensive desk research, consultations and assessments on implementation and alignment with other government, CSOs and development partners. A validation workshop for stakeholders to authenticate the review findings, content, structure and focus of policy was conducted in late June 2022.

The National Development Strategy (NDS) 2016–2035 outlines government's commitment to the creation of '*a modern, united and vibrant Solomon Islands founded on mutual respect, trust and peaceful coexistence in a diverse yet secure and prosperous community where tolerance and gender equality are encouraged, and natural resources are sustainably managed'*. The NDS further identifies gender equality priorities through detailed reference to the National Policy on Gender Equality and Women's Development, the National Disability Strategy and the National Children's Policy.

The present National Gender Equality and Women's Development Policy (GEWD) 2021–2027[3], is accompanied with the following subsidiary gender-specific-issue policies:

- the National Policy to Eliminate Violence against Women and Girls 2021-2027;

[3] GENDER EQUALITY AND WOMEN'S DEVELOPMENT POLICY 2021–2027, October 2022

- the National Strategy on the Economic Empowerment of Women and Girls 2020-2023[4],
- the Affirmative Action Strategy 2022-2027 – Accelerating Women's Access and Pathways to Leadership and Decision Making and Governance;
- Women Peace and Security National Action Plan 2017-2021[5].

Sectoral and regional policies with gender-focused objectives have increased, creating a supportive policy environment. Gender mainstreaming at the provincial government level has been enhanced through the Ministry of Provincial Government and Institutional Strengthening's (MPGIS) Performance Assessment initiative. This initiative includes gender mainstreaming as a key result area, requiring provincial governments to address gender issues and present gender-related data in a Gender Action Plan. Provincial governments must meet this key result area to access the Provincial Community Development Fund (PCDF). This has resulted in seven out of ten provinces have endorsed gender equality policies, namely Western, Malaita, Guadalcanal, Temotu, Central, Choiseul and Honiara City Council.

Following the GEWD endorsement, the Public Service Commission was mandated to strengthen the foundation for gender mainstreaming in the public service through the integration of gender mainstreaming indicators in Performance Agreements for Permanent Secretaries. Seven indicators are applied, covering issues such as gender in corporate plans, establishing sexual harassment policy, gender responsive recruitment and a gender profile of the ministry. The Ministry of Public Service is responsible for the appraisals of PS performance contracts, no public follow-up reports are available.
The Gender Focal Point (GPF) system has been established, with all ministries appointing a GFP to act as a liaison between MWYCFA and their respective ministries. GFPs play a crucial role in facilitating information exchange, processing requests, and organizing meetings. However, these positions have yet to be formalized[6] with specific Terms of Reference as well as appropriate compensation. Currently, the role does not require specialized skills in gender mainstreaming or gender analytical work.

MWYCFA is responsive for coordination and reporting on national gender policies. However, implementation is to be supported by the "whole-of-government" approach as outlined in the NDS, which promotes collective decision making through effective coordination[7]. This approach encourages joint responsibility for awareness-raising and policy implementation. Ministries are encouraged to develop collaborative strategies, and inter-agency plans to ensure comprehensive implementation of the GE policies.

Very little training has been provided for government staff. An introduction workshop to basic gender concepts was arranged for the line ministries Gender Focal Points by SPC[8] in 2022. The training did not cover gender budgeting. Gender specific training is also included in projects and financed by donors, but there is not comprehensive reporting on the extent of such training.

[4] Preparation for its review
is underway by MWYCFA

[5] Final stages of its review process.

[6] Pending since 2013

[7] NDP 2016-2035, page 12

[8] https://www.spc.int/updates/blog/2022/04/collective-action-helps-advance-gender-policies-in-solomon-islands, exact number of attendees not available

The national gender statistics are in need of updating, the latest gender monograph is from 2009, it is now under revision based on the latest census 2019[9]. Raw data is available for some sectors, such as education, but a specific gender gap analysis per sector has not yet been compiled. The latest CEDAW report is from 2014, the fourth CEDAW report will be published this year. In 2016, ADB produced a Country Gender Assessment with gender data on education, health, labor market and GBV. The newest Gender Assessment was produced by UNWomen in 2022 and includes some updated gender data and sex-disaggregated statistics.

There is no legal requirement for GRB or use of gender impact assessment, but there are several policies identifying GRB as a key process for implementation and these policies are also including GRB actions in respective Action Plan. Below are the specific policy requirements for GRB listed.

The ***National Development Strategy (NDS) 2016-2035,*** priority activities include "*Provide support to the vulnerable including women, children and other vulnerable and disadvantaged groups such as the elderly and disabled; Develop community engagement programmes that address the needs of women, youth and children and which encourage social and communal stability; Promote gender equality and empower women; Promote the social and communal aspects of the youth development and a National Youth Policy and link to development of national and provincial sports activities; and Improve social and communal security including related policies.*

The ***Government of National Unity and Transformation Policy Statement "****Ensure evidence-based programs and initiatives, utilizing current research to* ***develop effective policies and programs*** *addressing vulnerable populations' needs,*

- *Empower women in decision-making, education, and healthcare, addressing gender-based violence, economic inequality, and healthcare access to create a more equitable society for women and girls.*
- *Ensure youths are provided with resources and programs for personal and professional growth, fostering their active participation in society and contributing positively to their communities.*
- *Ensure national relevant framework for children's protection and welfare updated and align with international obligations and local customs and cultures; and*
- *Ensure effective resource allocation for families in need. Collaborates with community organizations to create programs and services, implementing policies to promote family well-being, strengthen relationships, and prevent breakdowns"*

The National Strategy on the Economic Empowerment of Women and Girls 2020-2023 is the first policy mentioning GRB as a method within the institutional arrangement to support the policy's implementation. The policy also highlight gender mainstreaming and a whole-of-government as the foundation for implementation, and specifically mentions GRB "*work will resume on* ***gender based budgeting*** *with the Ministry of Finance and Treasury, Councils and provincial governments"*[10] and in the Plan of Action[11] "*resume* ***gender-based budgeting*** *work with a start date 2021*" as well as in the Monitoring and Evaluation plan "***Gender-based budgeting*** *work with the performance measures 1)Report on re-establishment progress 2020, 2) Reports on progress annually from 2021"*.

[9] published 2023

[10] National Strategy on the Economic Empowerment of Women and Girls 2020-2023 Section 5.1 page 20

[11]National Strategy on the Economic Empowerment of Women and Girls 2020-2023, Page 23

Gender budgeting is also a key approach identified in the National Gender Equality and Women's Development Policy 2021-2027, Under outcome one: *Gender responsive government programmes and services. "central government agencies including those responsible for* ***budgeting, planning*** *and training have significant influence on the success of the development process. As such, they have a responsibility to facilitate achievement of NDS objectives for gender equality through the* ***provision of recurrent budgets for gender programming across ministries****,* ***integrating gender considerations into all planning processes and ensuring government staff are trained and skilled to implement gender-responsive programmes and services****"*.

- *Central government ministries and provincial governments support capacity-building and consistent use of accountability mechanisms for gender mainstreaming and* ***provide recurrent budgets and development financing for implementation of the GEWD Policy****.*
- *The Ministry of Public Service and sector ministries* ***build awareness and technical gender analysis and planning skills for government staff at all levels****, with specific gender mainstreaming training at regular intervals for all designated GFPs.*
- *The GFP system is promoted in all ministries with formally approved Terms of Reference,* ***allocations of time and budgets for gender initiatives.***

The GEWD specifically mandates ***Ministry of Finance and Treasury*** "*to initiate* ***gender budgeting****, including undertaking gender audits in sector ministries, allocate recurrent budgets to support technical capacity development and programme implementation for gender-responsive and sustainable development"* together with the whole-of-government Institutional Framework[12] "*the GEWD and EVAWG policies apply to the whole-of-government,* ***every agency has a responsibility to integrate elements of the policy into their areas of responsibility****…..Ministries are encouraged to develop* ***collaborative strategies and inter-agency plans*** *to ensure comprehensive implementation of the GEWD and EVAWG policies."*

As described above, the Solomon Islands Government has identified gender-responsive budgeting (GRB) as a critical strategy to advance gender equality and empowerment of women. The guidance to ministries is to develop collaborative strategies and inter-agency plans to ensure comprehensive implementation of the GE policies, support a gender budgeting approach, and the GEWD also assigned specific responsibilities to each individual ministry[13], the one of specific relevance for GRB are listed below;

.

Institution	**Intersecting areas of work: Ministry mandates, NDS objectives and GEWD Policy implementation**
Office of the Prime Minister and Cabinet	Endorse **gender mainstreaming** as a requirement for the whole-of-government
Ministry of Public Service	Support **gender mainstreaming** structures, standards and training
Ministry of Finance and Treasure	**Initiate gender budgeting**, including undertaking gender audits in sector ministries **Allocate recurrent budgets** to support technical capacity development and programme implementation for gender-responsive and sustainable development
Ministry of National Planning and	Integrate gender into all high-level discussions and **ensure gender-responsive development funding criteria**

[12] GEWD 2021-2027, page 36
[13] GEWD 2021-2035 Annex 2.

Development Coordination	
National Statistics Office	**Increase gender-responsive data collection** Analyze and adapt periodic census and survey modules to capture and **report on gender issues** Provide **technical analysis support to all ministries** to coordinate data systems and facilitate **improved gender-responsive data collection and analysis from programmes**
MWYCFA and WDD	Technical assistance to programme and **capacity development**
Natural Resource Sector Ministries	Work with government and development partners to **build internal capacity for gender analysis and gender-responsive programming**
Ministry of Environment, Climate Change, Disaster Management and Meteorology	Review and **conduct gender analysis** of climate and disaster management policies and plans
Ministry of Health and Medical Services	Review NDS objectives and related policies to **increase the integration and coordination of gender analysis** and inclusion of gender and health considerations

The effective role out of gender budgeting is hindered by the low capacity of relevant stakeholders to conduct gender impact assessment, general lack of processes to collect and use sex-disaggregated data in planning, programming and budget design and monitoring. The lack of gender statistics on national level provides a challenge for gender analytical work, but gender budgeting focuses also on program level, where gender analysis is more dependent on administrative data, such as regional and program beneficiary specific data which quite often is collected but might not be used in programming.

A few GRB initiatives have taken place. The first GRB training was organized in 2022[14], arranged by the Pacific Community in which a gender budgeting oversight committee was established, the committee has not been active since its establishment.

Under the Spotlight Initiative the Family Support Centre (FSC) and UN Women provided capacity building to FSC provincial committees working in EVAWG, representatives from the National and Provincial Council of Women, and members from other women-led organizations on how to calculate the cost of gender-based violence, and the role of gender budgeting in advancing gender equality goals and costing the Family Protection Act review recommendations[15]. The workshop focused on building capacity to analyze provincial government level budgets.

The MWTCPA/WDD[16] attended a GRB introduction as part of this assessment in March 2024 and September 2024. GRB training and guidance material[17] have been developed for work on the joint gender budgeting of FPA and for piloting GRB in the Fisheries Sector.

[14] Info not available on attendees
[15] In 2022, FPA *Review Report Response and costing estimates_v2_040821*, aligned with the *Report of the review of the implementation of the Solomon Islands Family Protection Act 2014*, December 2020, the Ministry of Justice, and Legal Affairs (MJLA), Ministry of Women, Youth, Children and Family Affairs (MWYCFA) and the Australian High Commission Solomon Islands
[16] 10 staff including Director of Women's' Development Division
[17] Available at MWYCFA

The wider group of planning and budget officers have not had any gender budget training.

2. OVERVIEW OF ASSESSMENT FINDINGS

This section provides an overview of findings of the PEFA assessment of gender responsive PFM practices compared with the PEFA GRPFM framework. It also highlights key PFM tools and processes in order to promote gender equality.

The assessment shows that Solomon Island is committed to implementing GRB, as stated in several policy documents, but has not formally incorporated GRB in the PFM reform, Public Financial Management Act and budget regulations[18], although the GEWD Policy requires MOFT and all ministries and provincial governments to implement GRB. Commitments to GRB are made in recent policy documents. The government has a well-developed set of general gender equality polices; a national policy on Gender Equality and Women's Development (GEWD), and complementary polices for women's economic empowerment, elimination violence against women and girls, and on affirmative action for women's leadership and decision-making. Several ministries have established their own GESI policies for their sector.
A formal decision to implement and apply GRB as recommended in the policies is important as that would instruct the ministries to adopt such actions in their budget process. A cabinet endorsement, followed by amendments of the Public Financial Management Act, are essential actions. The absence of legal requirements makes implementation volatile; hence, such legislation is key to sustainability of reform work on GRB.

The Budget Strategy and Operational Rules (Budget Circular), issued around February each year, by MOFT starts the budget preparation process. Currently, it does not require ministries to include gender considerations in their budget proposals, and the Output-based Budget Baseline Template[19] do not ask for gender-related information. The Financial Policy Objectives and Strategies Paper in 2023 did not mention priorities towards gender objectives. It is a requirement under the PFM Act to provide classes of outputs and KPIs against each Heads of Expenditure (Ministries) for each financial year. However, in the Output-based Budget Baseline Template KPIs has not yet been added, for now the template only ask for outputs and activities on sub-head level, and not specifically gender related. Revisions to the 'budget training guide' of MOFT can assist ministries in preparing gender responsive budget submissions.

There is a lack of capacity across all ministries and MOFT to develops gender specific outputs and activities and outcomes[20].

Ministries are required to prepare Bi-annual Status Reports on outcomes & performance targets for projects/programmes. Ministries are asked to report on performance towards the defined targets in

[18] Budget regulations is still in process to be approved this year, based on the PFM Act 2013 with amendment 6 and 7 of act.
Public Financial Management Act 2013.
[19] Internal budget document, not publicly available
[20] Assessment based on discussions with MWYCFA, MOFT, Pilot ministries September 2024.

their budget submissions on sub-head level, using a “traffic light[21] “and narrative description. As ministries are not required to define output and performance targets related to gender equality, the status report do not include gender performance information, apart from sub-programs that are specific for gender equality mainly under MWYCFA.

The published budget documentation does not include a report on the current status of gender equality and no budget related reports are produced to demonstrate the government’s achievements in implementing key gender programs and addressing gender inequalities. National policy documents and budget project/program reports do not include sex-disaggregated data. Several ministries have set gender specific activities in their budget submissions, but these are not summarized and added to the published budget documents.
A few gender impact analysis have been done on specific targeted areas such as prevention and response to domestic violence, women’s access to finance and women in private sector development, but yet not applied within the planning and budget processes.

For large donor funded projects, gender analysis forms part of the investment assessment and this is carried out by the donor itself. This will be improved with the new Public Investment Policy 2024, which will have specific requirements for gender impact assessment and gender outcomes and will require MOFT to monitor alignment with the gender requirements.

The FMIS system has the possibility to track expenditures towards specific spending areas, and MOFT are looking into the option to start to track expenditures for Climate and are considering also for Gender tracking[22]. Amendments in Part 2 of the Finance Circular can mandate changes in the budget process, for gender tagging.

Gender analytical capacity is largely lacking in MOFT and ministries. MWYCFA has very limited resources and low capacity to support the other ministries in analytical work. External support is needed in this area to build local capacity on gender analysis and how to mainstream gender issues as well as developing a framework for undertaking gender responsive budgeting.

The overall rating for the PEFA indictors is summarized below.

PEFA GRPFM INDICATOR		OVERALL RATING
GRPFM–1	Gender impact analysis of budget policy proposals	**D**
GRPFM –2	Gender responsive public investment management	**C**
GRPFM –3	Gender responsive budget circular	**D**
GRPFM –4	Gender responsive budget proposal documentation	**D**
GRPFM –5	Sex-disaggregated performance information	**D**
GRPFM –6	Tracking budget expenditure for gender equality	**D**
GRPFM –7	Gender responsive reporting	**D**
GRPFM –8	Evaluation of gender impacts of service delivery	**D**
GRPFM –9	Legislative scrutiny of gender impacts of the budget	**D**

[21] Green (on track), yellow (minor issues), orange (significant issues), red (off track), The performance targets are set for output level towards targets/indicators, and for activities and milestones.
[22] Expressed in conversation with MOFT, Budget Director during consultation March 2024. A possible approach was discussed between the GRB Advisor and the Budget Director.

Legend

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

Way Forward

Based on the key findings, the following section presents options for strengthening GRB in Solomon Islands.

To establish full, systematic, and sustainable implementation for GRB through the budget process the Government of Solomon Islands can build on existing international GRB methods[23] and tailormade the approach for Solomon Island's PFM system, as well as develop necessary additional steps by;

- Supporting government leadership by formalizing GRB in the legal framework, followed by instructions in budget and planning procedures, taking in learnings from GRB piloting in 2024[24] and awareness workshops in preparation for financial year 2025,
- GRB awareness and capacity building on GRB and gender budget analysis must continue in 2025 to ensure pilot ministries are ready and can submit gender responsive budget submissions (GRB) in future budget processes.
- The piloting FY2024 has taken specific actions to joint and coordinated budgeting based on the Costing of the Family Protection Act in 2022, with the aim to include fiscal measures in the budget submissions for four ministries[25] , and set gender activities and outputs in the Output-based Budget Baseline Template. Secondly, piloting has started the process to undertake gender analysis and prepare for gender budgeting[26] in economic sector.
- MOFT recommends developing a Roadmap or strategy similar to the Roadmap for Climate finance and Public Spending 2022-2027, together with an action plan and seek for it to be approved by Cabinet.

---

[23] Such as IMF, OECD, ADB GRB guidelines and handbooks.

[24] *14 May 2024,* Action Plan for Piloting Gender Responsive Budgeting (GRB) *This paper outlines the scope, process, and main actions in piloting of GRB. The Action Plan has been developed in cooperation between MWYCFA and MOFT.*

[2525] Ministry of Police National Security and Correctional Services, Ministry of Education and Human Resources Development, Ministry of Justice and Legal Affairs, Ministry of Health and Medical Services

[26] Ministry of Fisheries and Marine resources

- Based on learning from the pilot phase the MOFT can establish implementation of gender budgeting through the budget cycle guided by GRPFM[27] criteria. This specifically means:
    - Ensure that key gender priorities are budgeted and included in the *fiscal strategy.*
    - Include GRB instructions in *Budget Strategy and Operational Rules* and the *Output-based_Budget Baseline Template.*
    - Elaborate specific gender criteria in the *PIM Manual* ensure that gender impact analysis is included in the preparatory phase, used in the appraisal and decision making and that gender specific outputs are monitored and evaluated as part of regular PIM processes.
    - Supporting ministries to establish ministry specific gender strategic/corporate plans and *GESI Plans* aligned with national gender policies, identifying the ministry's priority on improving gender equality in its sector, current gender gaps in the sector, cost gender activities, set budget measures to strengthen gender equality, and undertake assessment of the impacts of the budget on gender equality.
    - Ensuring compliance and progressive improvements of gender equality aspects in the budget submissions through MOFT consultation with line ministries/budget units.
    - Enhancing performance monitoring by using of sex-disaggregated data, gender statistics and establish gender criteria in the Bi-annual Status Reporting.
    - Increasing visibility of gender priorities, gender-relevant financing and outcomes in budget documents by establishment of *gender tracking* and a *Gender Budget Statement.*
- Incentivize[28] the Statistics Office to produce sex-disaggregated data; and line ministries to collect and share sex-disaggregated beneficiary data.
- Invite the Auditor General to audit compliance with GRB processes and performance as part of the audit of Ministry budgets.
- It is also recommended to develop capacity and knowledge in ministries on how to undertake gender impact assessment of budget programs and how to strengthen budget programs by establishing gender specific outcomes, activities and outputs.

3. DETAILED ASSESSMENT OF GENDER RESPONSIVE PUBLIC FINANCIAL MANAGEMENT

This section includes a detailed assessment of gender responsive public financial management in line with the PEFA GRPFM framework indicators.

GRPFM–1 GENDER IMPACT ANALYSIS OF BUDGET POLICY PROPOSALS

This indicator assesses the extent to which the government prepares an assessment of the gender impacts of proposed changes in government expenditure and revenue policy during the last fiscal year. It contains two dimensions and uses the M1 (weakest link) method for aggregating dimension scores. The indicator recognizes that changes in budget policies can have different impacts on the delivery of services to men and

---

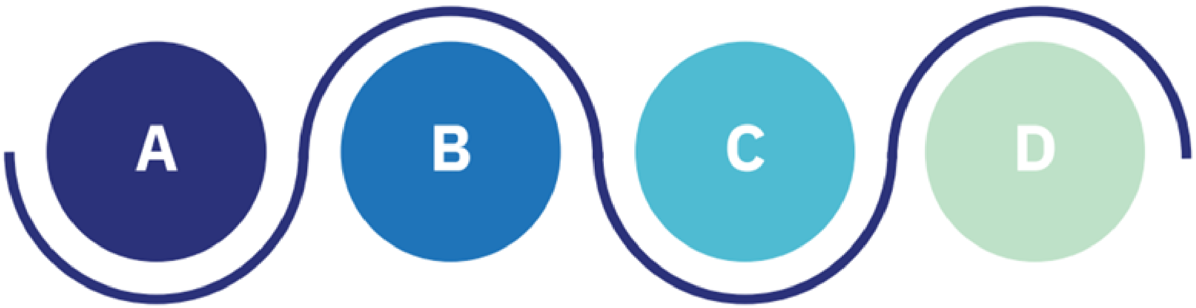
[27] PEFA Gender Responsive Public Finance Supplementary Framework, https://www.pefa.org/resources/supplementary-framework-assessing-gender-responsive-public-financial-management-0, further described below

[28] Re. Contractual obligations in PSs contract to ensure gender mainstreaming, and Provincial governments to meet the key result area in order to be entitled to their Provincial Community Development Fund

women and to subgroups of those categories; and that new policies proposals should therefore undergo an ex-ante assessment of social impacts.

GRPFM–1.1 Gender impact analysis of expenditure policy proposals

Minimum requirements for scores



A	B	C	D
Most proposed changes in expenditure policy include an assessment of gender impacts.	The ***majority*** of proposed changes in expenditure policy include an assessment of gender impacts.	***Some*** proposed changes in expenditure policy include an assessment of gender impacts.	Performance is less than required for a C score.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	[YEAR] SCORE
GRPFM–1 Gender impact analysis of budget policy proposals (M1)		**D**
GRPFM–1.1 Gender impact analysis of expenditure policy proposals	No impact analysis is done ex-ante for budget proposals	D
GRPFM–1.2 Gender impact analysis of revenue policy proposals	No Impact analysis is done ex-ante revenue proposals	D

Assessment

Table GRPFM–1.1 Gender impact analysis of expenditure policy proposals

Key changes in expenditure policy	The amount allocated to expenditure policy change in XXX [SBD]	As a % of key changes in expenditure policy	Gender impact analysis included (Y/N)
Hosting the 17th Pacific Games 2023	Allocation for 17th Pacific Games is $379.8 million, inclusive of $12.5m under recurrent and $367.3m under Dev Budget. Budget Support also received from Donors, around $295m.		N
National General Elections	Government allocated around $198.8m. Also		N

	received budget support of $27m from donors.		
Health Budget, COVID-19, highly transmissible diseases, non-communicable diseases, and transform and strengthen our health system.	No substantial allocation changes		N
Total/Coverage			

Data source: *2023 FINANCIAL POLICY OBJECTIVES AND STRATEGIES Budget Paper: Volume 1,*

Ex-ante gender impact assessments have not been done on any expenditure policy proposals for the last fiscal year 2023.

In 2020, MWYCFA undertook a gender impact assessment of the large Economic Stimulus Package to address the impact of Covid effects and identified key gender equality concerns of the stimulus package, the assessment concluded that the packaged was geared towards male dominated industry. The launched package did not include an assessment of the effects on gender equality, although several policy actions planned were specifically targeting social protection and addressing vulnerable groups (e.g. food relief, control of prices, distribution of vegetable seeds etc.).

In 2021, a separate costing of the implementation of the Family Protection Act 2014 were done, including an estimate of the cost of intimate partner violence (IPV) to the society and individuals, followed by a costing of services and resources required for a Minimum Package of Services for Survivors of IPV in 2023. The full packaged was not reflected in the fiscal policies 2023, nevertheless the government has stated that reducing GBV is a priority. Subsequent services under the package were budgeted by several ministries such as Police, Health, Justice, and Provincial Government.

GRPFM–1.2 Gender impact analysis of revenue policy proposals

Minimum requirements for scores

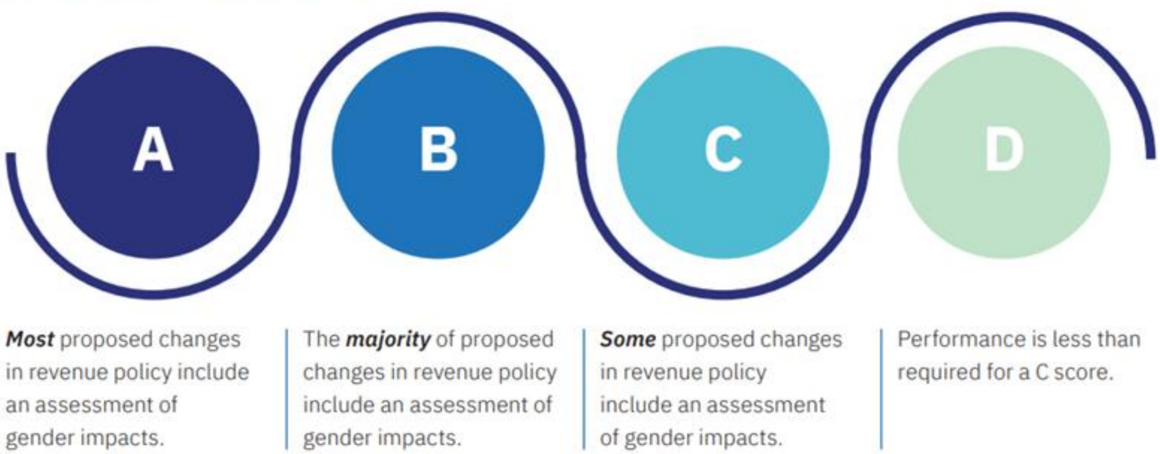


Table GRPFM–1.2 Gender impact analysis of revenue policy proposals

Key changes in revenue policy	The amount collected due to revenue policy change in XXX [local currency]	As a % of key changes in revenue policy	Gender impact analysis included (Y/N)
Value Added Tax (VAT) Bill to be presented in 2024[29]	n.a.	n.a.	No
Income Tax Act review planned	n.a.	n.a.	Planned
Total/Coverage			

Data source: *Inland Revenue meeting*

The scope of this report is limited to assessing if revenue proposals during FY2023 included a gender assessment, as there were no proposals that year the ongoing review of VAT and Income Tax have been in focus. The assessment is only looking at if requirements for gender assessment in guiding the drafting, the content of the reform have not been reviewed.

There is currently a 19,5% tax on imported goods. Around 100 companies are registered to directly pay in tax on goods, while all other imported goods must pay tax at the port.
Discussions about introducing VAT were initially raised by IMF and the World Bank and are now being supported by the ADB. A VAT legislation was drafted before the current government took office and needs to be re-submitted. Amendments have been made to the draft VAT Bill, and it is now set to be presented to the Cabinet. No gender impact assessment where required or specified in the VAT terms of reference, by any of the supporting donors, nor were there any focus on the potential effects of VAT introduction on different groups of citizens. VAT modeling was not conducted prior to drafting the legislation, though it is now planned, for now the modelling is not planned to be designed to give input for a gender analysis. The VAT tax is suggested to be 15% and the goods tax will be abolished.
The Tax department are planning to take specific measures to ensure engagement with women entrepreneurs and women business owners in the roll-out of VAT reform. Currently, a specific awareness and training plan for women entrepreneurs is being planned across the different regions.

The Income Tax Act is from 1965[30] the review started recently, the intention is to assess the gender impact of the rewritten Income Tax Act as a whole, and as much as possible do an assessment of individual policy proposals. Baseline data in very limited. Introductory talks have been arranged with MWYCFA and Solomon Islands Women in Business Association (SIWIBA) for information and discussions on gender aspects to consider in the assessment. Information has been given to the Cabinet on the rewrite and includes a statement on Gender Impact "*The overall impact of the rewrite of the Income Tax Act should be to improve, for both men and women, awareness of their obligations so that they pay the correct amount of tax. However, we will specifically include women's groups in our consultations to ensure we raise their level of understanding and compliance. In addition, we will carefully consider any current provisions that have a different impact on women with a view to recommending appropriate changes.".* This was noted by Cabinet. The gender analysis and recommendations on provisions in the ITA which specifically discriminate against women is currently in being undertaken.

[29] https://www.parliament.gov.sb/sites/default/files/2023-09/Value%20Added%20Tax%20Bill%202023.pdf

[30] Several amendments although limited

On a general note, a key concept in assessing gender responsiveness of tax policies is the distinction between explicit and implicit bias[31]. Explicit gender bias refers to features of laws that openly discriminate against women (or men, in a few cases). The personal income tax is where explicit bias is most e.g. in laws related to the allocation of shared income (such as income from a family business or nonlabor income), the allocation of exemptions, deductions, and other tax preferences, as well as the determination of tax rates and legal responsibilities for tax compliance. Implicit gender bias refers to features of laws that inherently have different consequences for men and women because of their different economic or social characteristics, without any conscious intentions of being discriminatory.

VAT can have implicit bias, lower tax rates or tax preferences may benefit expenditures that comprise a larger share of the spending of lower income households, where women predominate. Implicit bias may be found in tax and customs administration enforcement.

A gender impact analysis should assess the potential explicit or implicit effects of a proposal on different groups of women and men, while also identifying any possible gender biases. If risks are identified, the government can modify the tax reform or implement measures to mitigate these effects on specific groups.

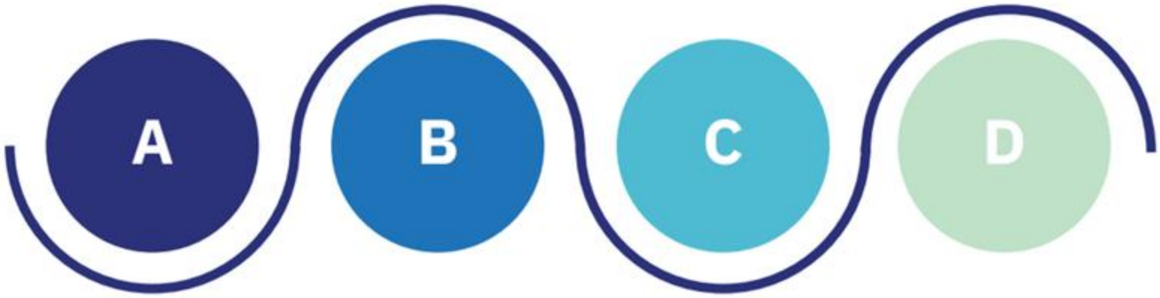
GRPFM–2 GENDER RESPONSIVE PUBLIC INVESTMENT MANAGEMENT

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

[31] Stotsky 1996 Gender Bias in Tax Systems. IMF Working Paper. No. 99Grown, C. and I. Valodia, eds. 2010. Taxation and Gender Equity: A Comparative Analysis of Direct and Indirect Taxes in Developing and Developed Countries. New York: Routledge, Budgeting for Gender Equality, A practical guide to gender budgeting , February 2025 ADB

GRPFM–2.1 Gender responsive public investment management

Minimum requirements for scores



Economic analyses, conducted in line with national guidelines, to assess ***all*** major investment projects include analysis of the impacts on gender and the results are published. The analyses are reviewed by an entity other than the sponsoring entity.

Economic analyses, conducted in line with national guidelines, to assess ***most*** major investment projects include analysis of the impacts on gender and ***some*** results are published.

Economic analyses to assess ***some*** major investment projects include analysis of the impacts on gender.

Performance is less than required for a C score.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	[YEAR] SCORE
GRPFM–2 Gender responsive public investment management (M1)		**C**
GRPFM–2.1 Gender responsive public investment management	The largest projects[32] include gender impact analysis. Although (1) National guidelines do not currently exist, they are under development; ((2) gender analysis is being conducted for major investment projects, but this is done as part of donor partner requirements, not government's own initiatives; (3) the results are rarely published or made public.	C

Assessment

The table below lists the five largest investments projects, all funded by donors.

Table GRPFM–2.1 Gender responsive public investment management

Five largest major investment projects (>1% of BCG expenditure)	Total investment cost of project in SBD	As a % of top 5 major projects approved	Economic analysis includes analysis of the impacts on gender			
			Completed (Y/N)?	Consistent with national guidelines (Y/N)	Published (Y/N)	Reviewing entity

[32] List of Major Projects- Solomon Islands**,** received from MOFT, Budget Department, March 2024. Largest is defined as *Total Investment Cost.*

Land and Maritime Connectivity Project (Tranche 1)	SBD 413.21M	13%	Y	-	Y (ADB website)	ADB
Community Access & Urban Services Enhancement Project (CAUSE I)	SBD 126.10M	4%	Y	-	N	WB
Solomon Islands: Tina River Hydropower project	SBD 1727.66M	52%	Y	-	Y (ADB website)	ADB
Solomon Islands Roads and Aviation Project (SIRAP 1)	SBD 459.02M	14%	Y	-	N	WB
Second Solomon Islands Roads and Aviation Project (SIRAP 2)	SBD 569.07M	17%	Y	-	N	WB
Total/Coverage	**3295.06**	**100 %**				

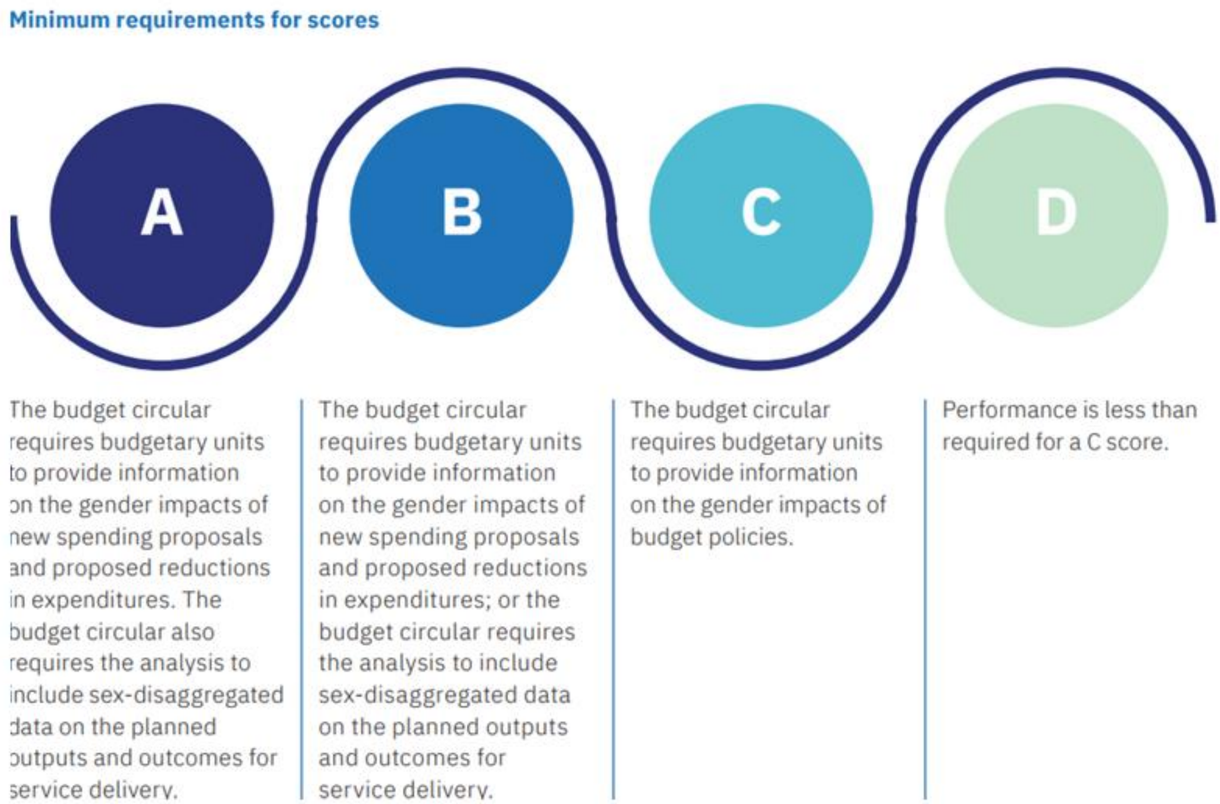
Data source: *ADB website, World Bank* Public Finance and Procurement Global Unit

A new Public Investment Management Policy was launched in February 2024, to be followed by Guidelines and templates and a PIM manual. The policy sets requirement to apply a gender, disability, and social inclusion analytical framework for public investment, similar to the climate resilience public investment analytical framework. The framework was planned to be part of the PIM Guidelines; however, the time did not allow for this work, it is now planned to be taken into in the Guidelines and Templates, which are currently being tested. If necessary, the Templates will be modified to give better guidance to line ministries. This will be followed by drafting of the PIM Manual.

The current investment projects were all developed before the new PIM and are following the requirements by the donors (ADB and WB). The gender analyses were undertaken by the donors, and were not a government/donor joint activity, hence the technical capacity to undertake gender analysis by government officials has not been strengthened.
The ADB projects included a *poverty and social analysis* in the formulation stage and include a specific *Gender Action Plan*. These are published on ADB website but not on the government website. The Gender Action Plans are not regularly monitored, a follow-up report is done at project completion by ADB, but not made public.
The WB projects included a *Poverty and social impacts analysis in the formulation stage and* assessed as part of World Banks internal gender tagging process which assesses if a project is gender responsive or not. The above projects are all gender tagged. World Bank gender monitoring reports are not made public.

GRPFM–3 GENDER RESPONSIVE BUDGET CIRCULAR

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



INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	[YEAR] SCORE
GRPFM–3 Gender responsive budget circular (M1)		**D**
GRPFM–3.1 Gender responsive budget circular	The Budget Circular for FY2023 does not include gender impact requirements.	D

Data source: *Ministry of Finance and Treasure, Budget Director meeting, Baseline template*

Assessment

The Budget Strategy and Operational Rules (budget circular) FY2023 does not require units to provide information on gender impacts of budget policies through any of the following information: i) existing service delivery programs ii) new spending proposals, iii) proposed reduction in expenditures iv) or the inclusion of sex disaggregated data on planned outputs and outcomes of service delivery programs.

MOFT Output-based Budget Baseline Template[33] which supports ministries in properly prepare their budget submission in line with priorities and set activities and outputs as expected to be delivered. The Template asks for five outputs for sub-head level (Division) for big Ministries, the outputs will be publicly

[33] Revised version 2018

available, should be based on the DCGA[34] priorities and indicate a measurable delivery of something. The Baseline templet is under implementation and not fully implemented for all budget programs. The template does not require a gender specific output.

Circular for budget year	Requirement to provide justification or planned results for the effects on men and women or on gender equality (Y/N)		Requirement to include sex-disaggregated data in budget proposals (Y/N)
	New spending initiatives (Y/N)	Reductions in expenditure (Y/N)	
2023	N	N	N

Data source: *Ministry of Finance and Treasury, Budget Director meeting*

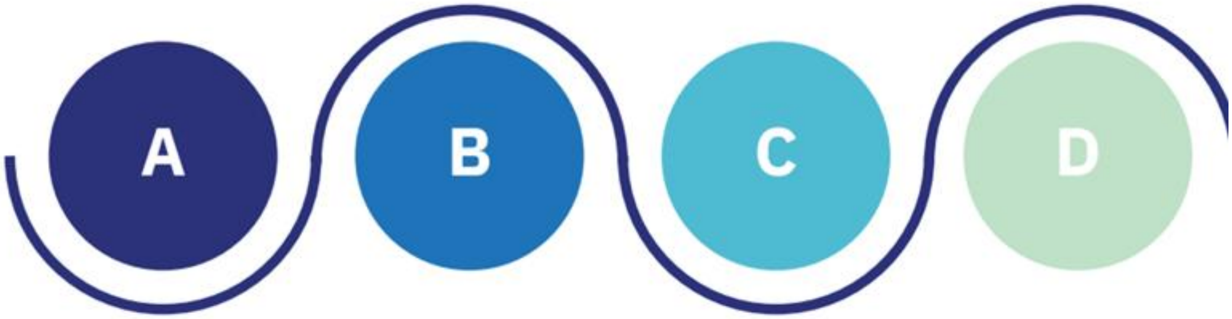
GRPFM–4 GENDER RESPONSIVE BUDGET PROPOSAL DOCUMENTATION

This indicator assesses the extent to which the government's budget proposal documentation includes additional information on gender priorities and budget measures aimed at strengthening gender equality. Gender responsive budget documentation typically includes information on the following: i) an overview of government priorities for improving gender equality; ii) details of budget measures aimed at promoting gender equality; and iii) assessment of the impacts of budget policies on gender equality.

[34] Democratic Coalition Government Advancement (2023) current Government of National Unity and Transformation

GRPFM–4.1 Gender responsive budget proposal documentation

Minimum requirements for scores



A	B	C	D
The government's published budget documentation as submitted to the legislature for scrutiny and approval includes all three of the following types of information:	The government's budget documentation that is published or submitted to the legislature for scrutiny and approval includes two of the following types of information:	The government's budget documentation includes one of the following types of information:	Performance is less than required for a C score.

1 an overview of government's policy priorities for improving gender equality

2 details of budget measures aimed at strengthening gender equality

3 assessment of the impacts of budget policies on gender equality.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	[YEAR] SCORE
GRPFM–4 Gender responsive budget proposal documentation (M1)		D
GRPFM–4.1 Gender responsive budget proposal documentation	(1) Budget documents mention gender equality as a cross-cutting theme but do not include an overview of government priorities; (2) budget documents does not include details on measures taken by some ministries aimed at strengthening gender equality (3) there is no assessment of the impacts of budget policies on gender equality;	D

Assessment

Table GRPFM–4.1 Gender responsive budget proposal documentation

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

2023	N	Y	N

Data source: *2023 FINANCIAL POLICY OBJECTIVES AND STRATEGIES Budget Paper: Volume 1, Published*

The published Financial Policy Objectives and Strategies 2024 states that one of the core values for Ministry of Finance and Treasury is to promote gender equality and that gender mainstreaming and GESI policy applies to the central administration and the Public Service, it further included details of budget measures aimed at promoting gender equality, e.g. Implement Child Protection system through establishing gender equity and inclusive education policy practices, gender analysis report on inland revenue, implementation of the Child and Family welfare Act to reduce Gender based violence, strengthening gender focal point network and the MWYCFA budget.

No Budget Speech is published for 2024.

The published budget documents do not include an overview of the government's key priorities for gender equality and do not include an assessment of the gender impacts of the budget.

Countries are preparing this information often under the name Gender Budget Statements, covering some or all of the above information. Such information is compiled based on national data on gender outcomes, such as regular produced CEDAW reports, UN Women assessments, or donor assessments on gender outcomes. A summary of the key gender priorities in the budget for the fiscal year and expenditure allocated to the gender priorities. A follow up reporting on spending and an assessment of impact of the spending on gender equality, usually based on collection of sex-disaggregated data on program implementation and an assessment of program performance (implementation) in relation to gender outcomes and indicators. Countries are also having sex-disaggregated data on government employees available and public.

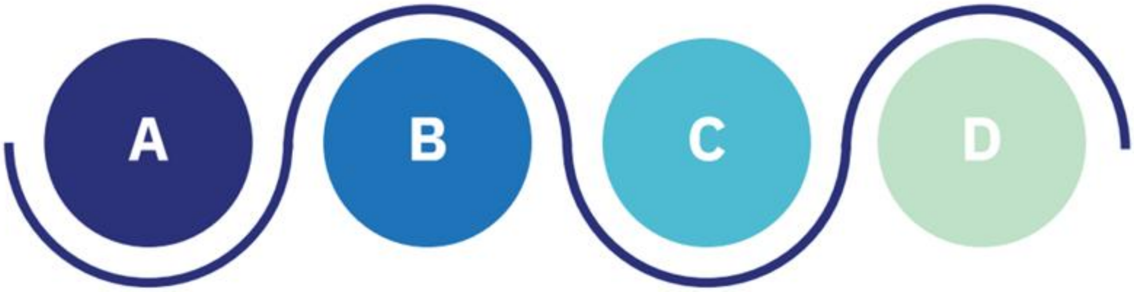
The GRB Pilot Action Plan (revised September 2024) included a suggestion to make a Gender Budget Statement based on pilot budget submission, if so, it will be a limited Statement only covering the pilot budget submissions, but it will develop a structure that can be further enhanced and elaborated with more data in years to come.

GRPFM–5 SEX-DISAGGREGATED PERFORMANCE INFORMATION FOR SERVICE DELIVERY

This indicator measures the extent to which the executive's budget proposal or supporting documentation and in-year or end-year reports include sex-disaggregated information on performance for service delivery programs. It contains two dimensions and uses the M2 (averaging) method for aggregating dimension scores. Inclusion of sex-disaggregated data in government's budgeting systems facilitates discussions regarding the impacts of services on men and women, including different subgroups of these categories, and on gender equality; and helps policy makers to assess and develop appropriate, evidence-based responses and policies.

GRPFM–5.1 Sex disaggregated performance plans for service delivery

Minimum requirements for scores



A	B	C	D
Sex-disaggregated information is published annually on the planned outputs and outcomes for ***most*** service delivery ministries.	Sex-disaggregated information is published annually on the planned outputs or outcomes for the ***majority*** of service delivery ministries.	Sex-disaggregated information is published annually on the planned outputs for ***some*** service delivery ministries or a framework of performance indicators relating to the outputs or outcomes of ***some*** service delivery ministries is in place.	Performance is less than required for a C score.

GRPFM–5.2 Sex-disaggregated <u>performance achieved</u> for service delivery

A	B	C	D
Sex-disaggregated information is published annually on the planned outputs and outcomes for ***most*** service delivery ministries.	Sex-disaggregated information is published annually on the actual outputs or outcomes for the ***majority*** of service delivery ministries.	Sex-disaggregated information is published annually on the actual outputs for ***some*** service delivery ministries.	Performance is less than required for a C score.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	[YEAR] SCORE
GRPFM–5 Sex-disaggregated performance information for service delivery (M2)		**D**
GRPFM–5.1 Gender-responsive performance plans for service delivery	No	D
GRPFM–5.2 Sex-disaggregated performance achieved for service delivery	No	D

Assessment

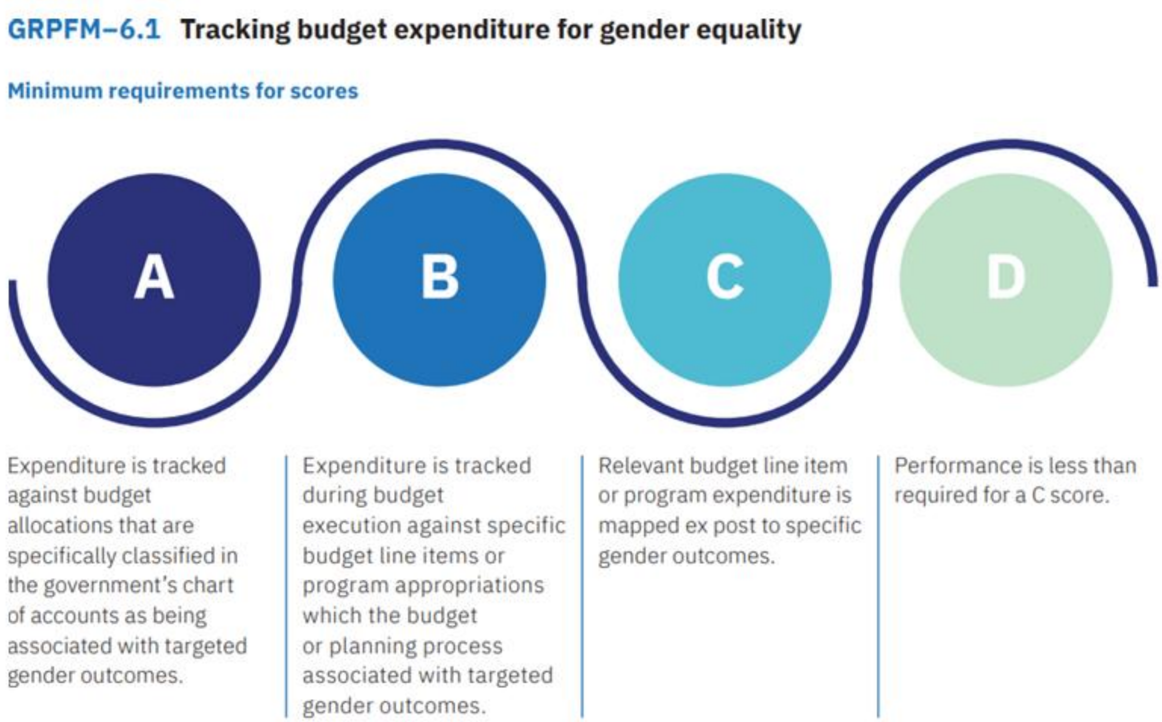
Sex-disaggregated data is currently not included in published reports on planned outputs or outcomes for service delivery ministries. While the National Statistical Development Strategy (*NSDS 2015-2035*) recognizes the need for gender statistics, this is still a challenge for most government ministries. There have been significant efforts in recent years by the MWYCFA together with the National Statistics office to improve access to data, including completing a nation-wide rapid Equality insights survey supported by

IWDA, and gender statistics training by SPC targeting mainly gender focal points, and the MWYCFA and NSO staff.

Inclusion of performance information in budgetary documentation strengthens the accountability for the planned and achieved outputs and outcomes of government programs and services. Sex-disaggregated data also help policy makers to assess and develop appropriate, evidence-based responses and policies for service delivery programs or services that are provided to the general public or to specifically targeted groups of citizens. Performance information on gender equality can be included in program objectives, activities, outputs, and outcomes.
Sex-disaggregated performance information can be included in performance plans, such as the annual budget documents or published separately by each line ministry, and in performance reports. This is facilitated by collection of sex-disaggregated beneficiary data as service delivery levels.

GRPFM–6 TRACKING BUDGET EXPENDITURE FOR GENDER EQUALITY

This indicator measures the government's capacity to track expenditure for gender equality throughout the budget formulation, execution, and reporting processes. There is one dimension for this indicator. The indicator recognizes that the capacity to track expenditure in line with the budget proposal is important from the governance and accountability perspective, as it gives the assurance that resources are being used for the purposes intended.



INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	[YEAR] SCORE
GRPFM–6 Tracking budget expenditure for gender equality (M1)		**D**
GRPFM–6.1 Tracking budget expenditure for gender equality	The new FMIS system has the capacity to code the budget programs for tracking specific expenditures, this has not been used yet.	D

Assessment

There is currently no ex-ante or ex-post tracking of gender responsive budget lines. The FMIS system chart of account coding structure allows for adding specific coding for different purposes such as tagging gender and climate budget and spendings[35]. The account code has four digits available; budgets are now being added to sub-head level in the Baseline Budget Template and tracking can be done on that level. MOFT is currently developing a tracking system for climate and is interested in developing a similar for gender relevant expenditures, this was discussed with MOFT at the PEFA assessment consultation, a discussion paper was formulated together with MOFT Budget Unity[36], for further processing in the ministry.

GRPFM–7 GENDER RESPONSIVE REPORTING

This indicator measures the extent to which the government prepares and publishes annual reports that include information on gender-related expenditure and the impact of budget policies on gender equality. There is one dimension for this indicator. Countries' practices in producing gender responsive annual reports vary. Regardless of the format, the reports should include information on the following: i) a report on gender equality outcomes; ii) data on gender-related expenditure; iii) assessment of the implementation of budget policies and their impacts on gender equality; and iv) sex-disaggregated data on budgetary central

[35] https://solomons.gov.sb/ministry-of-finance-and-treasury/

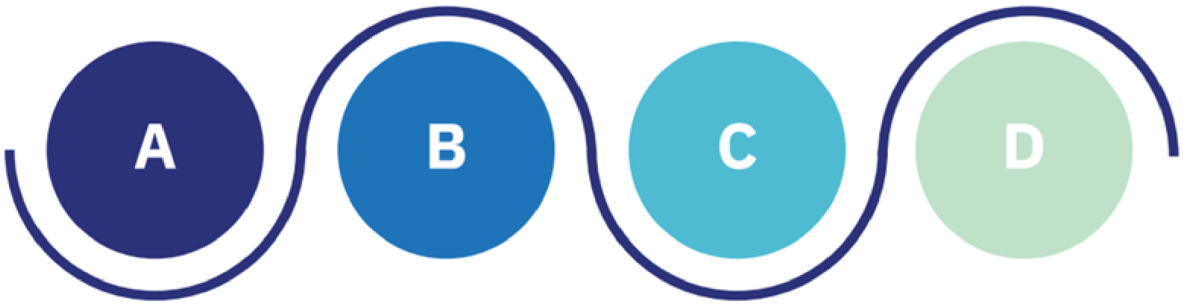
Have a lovely week ahead.

[36] Gender Tracking in the FMIS- Draft for discussion. 10/04/2024

government employment.

GRPFM–7.1 Gender responsive government annual reports

Minimum requirements for scores



A: The government publishes annually a report that includes at least three of the following types of information:

B: The government publishes annually a report that includes two of the following types of information:

C: The government publishes annually a report that includes one of the following types of information:

D: Performance is less than required for a C score.

1. a report on gender equality outcomes
2. data on gender-related expenditure
3. assessment of the implementation of budget policies and their impacts on gender equality
4. sex-disaggregated data on budgetary central government employment.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	[YEAR] SCORE
GRPFM–7 Gender responsive reporting (M1)		**D**
GRPFM–7.1 Gender responsive reporting	No	D*

*2023 data was not available for the assessment

Assessment

Table GRPFM–7.1 Gender responsive reporting

Annual report includes the following information:				
Report(s) for budget year	**Report on gender equality outcomes (Y/N)**	**Data on gender-related expenditure (Y/N)**	**Assessment of the implementation of budget policies and their impacts on gender equality (Y/N)**	**Sex-disaggregated data on budgetary central government employment (Y/N)**
2021[37]	N	N	N	N

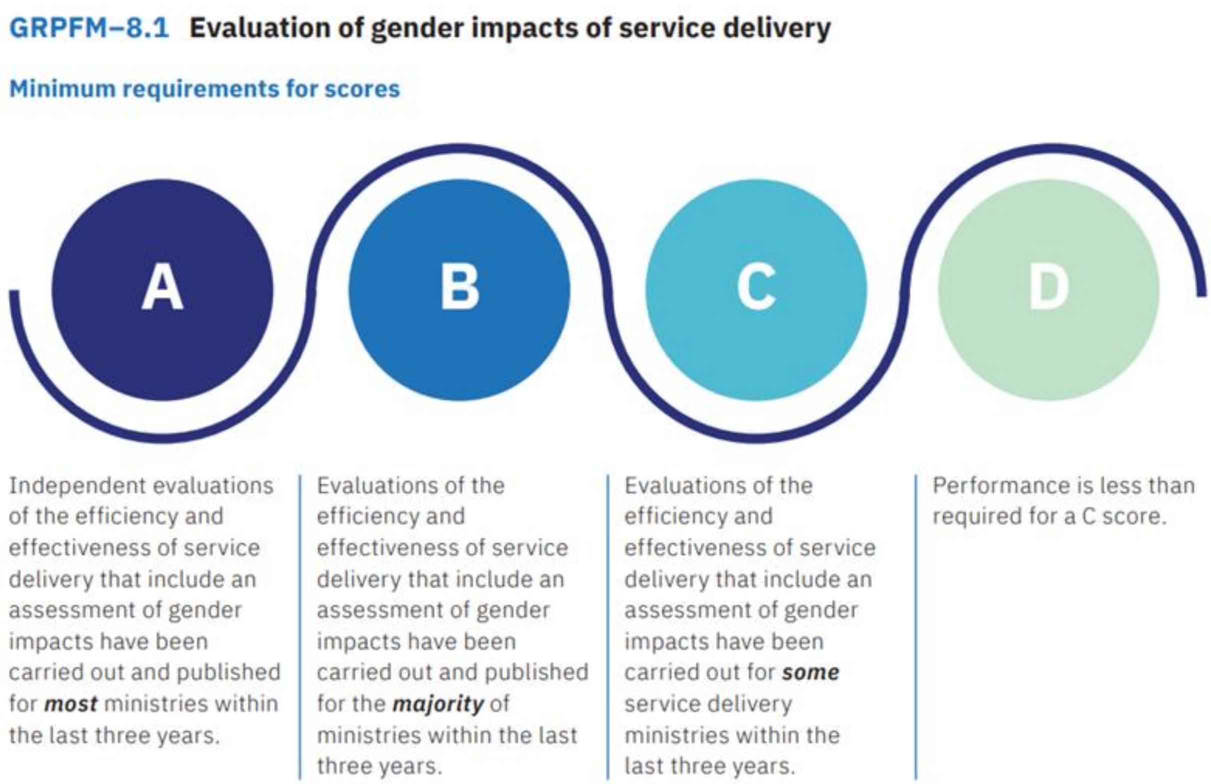
***Data source:** 2021 Final Budget Outcome, published June 2022*

[37] Annual Reports for 2022 and 2023 are finalized waiting to be tabled for the Cabinet, the delay is due to delay in data transition between old and new FMIS, specially for pay roll info

The government's latest published annual report did not include ii) data on gender-related expenditure; iii) assessment of the implementation of budget policies and their impacts on gender equality; and iv) sex-disaggregated data on budgetary central government employment. No specific objective has been set for such material.

GRPFM–8 EVALUATION OF GENDER IMPACTS OF SERVICE DELIVERY

This indicator measures the extent to which independent evaluations of the efficiency and effectiveness of public services include an assessment of gender impacts. There is one dimension for this indicator. The indicator recognizes that ex post assessments of the impact of public services on gender and gender equality provide important feedback to the initial design of services as well as any other unintended consequences for the provision of services for men and women and different categories of these subgroups.



INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	[YEAR] SCORE
GRPFM–8 Evaluation of gender impacts of service delivery (M1)		**D**
GRPFM–8.1 Evaluation of gender impacts of service delivery	No government-initiated or other independent evaluations have been carried out in the last three years of efficiency and effectiveness of service delivery on gender impacts and outcomes for men and women, even though contractual obligations of Permanent Secretaries of all Ministries include performance indicators on gender mainstreaming and its reporting	D

Assessment

Table GRPFM–8.1 Evaluation of gender impacts of service delivery

Name of service delivery ministry	Percentage of service delivery ministries (22)	Program or service evaluated	Date of evaluation	Type of evaluation	Report author	Report publicly available (Y/N)	Gender impacts assessed (Y/N)
Ministry of Health, Police, Justice, MWYCFA, Provincial Government	22%	Protection and response services - Family Protection Act 2014	2020	Independent review	Louisa Gibbs, Australian High Commission Solomon Islands.	Y	Y
Ministry of Health, Police, Justice, MWYCFA, Provincial Government	22%	Protection and Response to GBV	2021	Independent review	Australian High Commission Solomon Islands	Y	Y
Ministry of Health	4%	Essential maternal health service	2021	Independent Review	UNFPA	Y	Y
Ministry of Health	4%	Sexual and reproductive health	2022	Independent Review	UNFPA	Y	Y
Ministry of Agriculture Commerce, Industry, Fisheries, MWCYFA	22%	Women's' Economic Empowerment	2024	Independent Review	ADB/PSDI	Y	Y
Total	**14%**						

Data source: *MWYCFA, ADB interviews*

Independent evaluations in this context are evaluations undertaken by a body that is separate from, and not subordinate to, the body that delivers the service. During the last three years no assessments of efficiency and effectiveness of service delivery including gender impacts and outcomes for men and women have been carried out, even though contractual obligations of Permanent Secretaries of all Ministries include performance indicators on gender mainstreaming and its reporting.

Independent evaluations can include, but are not limited to, program evaluation, assessment, and analysis; performance audits; public expenditure reviews; and ex post impact assessments. Evaluations can be undertaken in the same unit that has a separate reporting line to the chief executive officer or a senior management committee, the external auditor, or internal auditors. Separate gender-sensitive evaluation is also relevant, although it is more desirable to include the assessment of gender impacts in the regular evaluation processes.

Countries are progressively undertaking evaluations of the impact of public services on women and men and gender equality, as it provides important feedback to the initial design of services as well as any other unintended consequences for the provision of services for men and women and different categories of these subgroups.

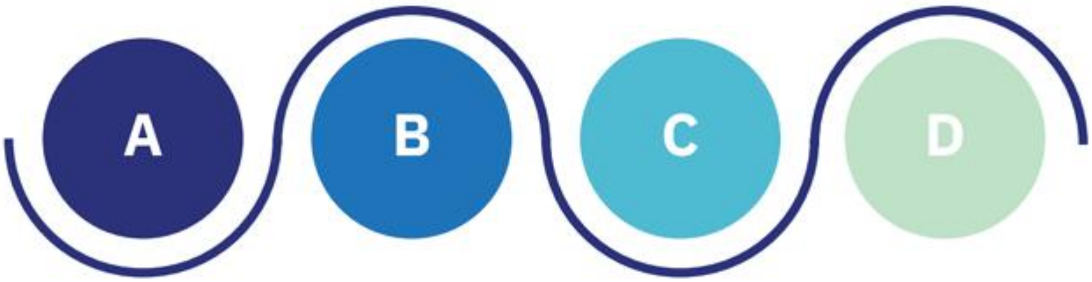
In the table above are several gender relevant assessments that have been undertaken by donors. They provide information that helps in improving service delivery, as they are not part of the government system, they are not counted towards this indicator.

GRPFM–9 LEGISLATIVE SCRUTINY OF GENDER IMPACTS OF THE BUDGET

This indicator measures the extent to which the legislature's budget and audit scrutiny include a review of the government's policies to understand whether policies equally benefit men and women by ensuring the allocation of sufficient funds. It contains two dimensions (sub indicators) and uses the M2 (averaging) method for aggregating dimension scores. The indicator recognizes that inclusion of gender impacts in the legislature's review of budget proposals promotes the participation of men and women in the policy-making process and ensures that their voices are heard, and their priorities are reflected in government programs and services.

GRPFM–9.1 Gender-responsive legislative scrutiny of budgets

Minimum requirements for scores



The legislature's budget scrutiny includes a review of the gender impacts of service delivery programs. The gender scrutiny includes public consultation. Internal organizational arrangements, such as legislature committees, technical support, expert advice of gender advocacy groups, negotiation procedures, or others, are employed to perform scrutiny.	The legislature's budget scrutiny includes a review of the gender impacts of service delivery programs. Internal organizational arrangements, such as legislature committees, technical support, expert advice of gender advocacy groups, negotiation procedures, or others, are employed to perform scrutiny.	The legislature's budget scrutiny includes a review of the gender impacts of service delivery programs.	Performance is less than required for a C score.

GRPFM–9.2 Gender responsive legislative scrutiny of audit reports

The legislature's scrutiny of audit reports includes a review of the gender impacts of service delivery programs. The legislature issues recommendations on actions to be implemented by the executive and follows up on their implementation.	The legislature's scrutiny of audit reports includes a review of the gender impacts of service delivery programs. The legislature issues recommendations on actions to be implemented by the executive.	The legislature's scrutiny of audit reports includes a review of the impacts on gender of service delivery programs.	Performance is less than required for a C score.

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	[YEAR] SCORE
GRPFM–9 Legislative scrutiny of gender impacts of the budget (M2)		**D**
GRPFM–9.1 Gender-responsive legislative scrutiny of budgets	No Public Accounts committee reports published for 2023, that includes a gender impact assessment of a few service delivery programs	D
GRPFM–9.2 Gender responsive legislative scrutiny of audit reports	No gender scrutiny audit report during the last three years	D

GRPFM–9.1 Gender-responsive legislative scrutiny of budgets

Budget proposal for budget year	Review of the gender impacts of service delivery programs (Y/N)	Public consultation (Y/N)	Internal organizational arrangements employed for scrutiny (Y/N)
2023	N	N	Public Accounts Committee

Data source: *National Parliament -public Accounts Committee Report for Bill 2022, MWYCFA*

GRPFM–9.2 Gender responsive legislative scrutiny of audit reports

Budget year	Review of gender audit reports (Y/N) [Specify reports if relevant]	Legislature issues recommendations (Y/N)	Recommendations followed-up (Y/N)
Nonpublished last 3 years			

Data source: *Parliament website, MWCYFA*

Assessment

There is no Public Accounts Committee report published for 2023. The Solomon Island parliament does not have a dedicated Gender Policy Committee, CSO stakeholders are arguing for this to be established.

The latest published Audit Report is from 2016 and does not include a review of how budget proposals promote the participation of men and women in the policy-making process, ensures that their voices are heard, and their priorities are reflected in government programs and services. Special Audits are published, the latest years had focus on procurement in relation to Covid-19 measures. In 2018, the Auditor General did a special audit on *Preparedness to implement the SDGs,* including the SDG5.

Ther are no specific public hearings arranged in the parliament, but the Public Accounts Committees hearing is broadcasted live. MWYCFA coordinates with CSOs before the hearing and brings their views to the hearing. There is a young women parliamentary group, considered as a CSO which raise awareness on gender and human rights issues and support petitions to the parliament.

No independent gender specific evaluations have been found.

GRPFM ANNEX 1: SUMMARY OF INDICATORS

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

GRPFM ANNEX 2: SOURCES OF INFORMATION

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

Indicators	Evidence
GRPFM–1 Gender impact analysis of budget policy proposals	Approved Development budget 2023 Approved Recurrent Budget 2021, 2022, 2023 MWYCFA gender assessment of Economic Stimulus Package 2022 Family Protection Act costing estimates 2021
GRPFM–2 Gender responsive public investment management	Public Investment Management policy, October 2023
GRPFM–3 Gender responsive budget circular	2024 Budget Strategy and Operational rules and Outcome-based Baseline Template
GRPFM–4 Gender responsive budget proposal documentation	Financial Policy Objectives and strategies 2024
GRPFM–5 Sex-disaggregated performance information for service delivery	Bi-annual Status Report Template Template for Appraisal and Development Budget Bids for **On-Going** Programmes for the Medium-Term Development Plan 2024-2028
GRPFM–6 Tracking budget expenditure for gender equality	FMIS system
GRPFM–7 Gender responsive reporting	Latest published report, Final Budget outcome report 2021 published June 2022
GRPFM–8 Evaluation of gender impacts of service delivery	Independent Evaluation of the implementation of the Family Protection Act 2014, Dec 2020
GRPFM–9 Legislative scrutiny of gender impacts of the budget	National Parliament -public Accounts Committee Report SAB 2022 (GBV mentioned) National Parliament -public Accounts Committee Report for Bill 2022 (safe houses/family act) National Parliament website

National Gender Strategies:

- Gender Equality and Women's Development Policy 2012-2027
- National Strategy on the Economic Empowerment of Women and Girls 2020-2023
- National Policy to eliminate violence against women and girls 2021–2027
- The Affirmative Action Strategy 2022-2027 – accelerating women's access and pathways to leadership and decision making and governance
- Review of the implementation of the Family Protection Act 2020

Additional documents:

Evidence Brief1: Costing the Impact of Intimate Partner Violence and the Resources Required to Address It
Summary Report: Costing the Impact of Intimate Partner Violence and the Resources Required to Address it
National Action Plan- Supporting informal enterprises transition towards sustainable growth and formalization in Solomon Islands 2024
National Financial inclusion strategy 2021-2025
UNWomen Solomon Island Gender Equality Brief 2022
National Development Strategy 2016-2035
National Development Strategy Performance Report 2017
Country Gender Assessment 2015
Gender Equality Where do we stand? 2016
Citizens Budget 2020

Corporate Plan MOFT 2020-2022
UNDP - Roadmap for improving access to climate finance and public spending 2022 - 2027
Solomon Island Macroeconomic update outlook budget launch 2024
2019 Population and Housing census National Report
Roadmap For Improving Access To Climate Finance and Public Spending 2022 - 2027

List of people interviewed and quality assurance.

Name	Position	Institution
Vaela Devesi	Director Women Development Division	MWYCFA
Judith Vara	Financial officer	MWYCFA
Patricia Maike	WEE Coordinator	MWYCFA
Judy Basi	SafeNet Coordinator	MWYCFA
Juliana Zuto	SafeNet Coordinator	MWYCFA
Marcellina Iro	Budget Director	Ministry of Finance and Treasury
Silvia Aratara	Economic Reform Unit	Ministry of Finance and Treasury
Selwyn Takara	Director Economic Reform Unit	Ministry of Finance and Treasury
Hubert Gua	HRM	Ministry of Fisheries
Nashley Vozofo	CARECOM Chair / GBV National Coordinator,	MHMS/ SafeNet CARECOM
Jan Katene	Income Tax Advisor	Inland Revenue Ministry of Finance and Treasury
Benjy Shrosbree	VAT Advisor	Inland Revenue Ministry of Finance and Treasury
Malika Shagazatova	Senior Social Development Specialist (Gender and Development)	ADB
Ashish Narain	Principal Economist	ADB
Ingrid Fitzgerald	Senior Gender and Social Development officer	ADB
Hannelore Niesten	TA Tax Reform	ADB