



Mid-term review of TAUTAI – Governance for Economic Growth and Australia’s Budget Support Program (ABSP) to the Government of Samoa

Final Report

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sustineo

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List of acronyms and abbreviations

Acronym	Description
ABSP	Australia's Budget Support Program
CBA	Cost-Benefit Analysis
CEO	Chief Executive Officer
DRR	Disaster Risk Reduction
DFAT	Department of Foreign Affairs and Trade
EOPO	End-of-Program Outcome
FAO	(United Nations) Food and Agriculture Organization
FAST	Fa'atuatua i le Atua Samoa ua Tasi
GDP	Gross Domestic Product
GEDSI	Gender Equity, Disability and Social Inclusion
GoS	Government of Samoa
HIES	Household Income and Expenditure Survey
HR	Human Resource
IDD	Investment Design Document
ICT	Information and Communications Technology
IMF-WB DSA	International Monetary Fund-World Bank Debt Sustainability Analysis
IMR	Investment Monitoring Report
IO	Intermediate Outcome
JPAM	Joint Policy Action Matrix
KIIs	Key Informant Interviews
KRQs	Key Review Questions
MCIL	Ministry of Commerce, Industry and Labour
MDF	Market Development Facility
MEL	Monitoring, Evaluation and Learning
MERLA	Monitoring, Evaluation, Research, Learning and Adaptation
MoF	Ministry of Finance
MTR	Mid-term Review
MWCSD	Ministry of Women, Community and Social Development
NZ MFAT	New Zealand Ministry of Foreign Affairs and Trade
NGOs	Non-Government Organisations
NUS	National University of Samoa
OECD	Organisation for Economic Co-operation and Development
OECD-DAC	OECD Development Assistance Committee
PAF	Performance Assessment Framework
PDFF	Pacific Direct Financing Facility
PDS	<i>Pathway for the Development of Samoa</i>
PFM	Public Financial Management
PSC	Public Service Commission

Acronym	Description
SPC	The Pacific Community
STA	Samoa Tourism Authority
TA	Technical Assistance
TOR	Terms of Reference
TWP	Thinking and Working Politically
USP	University of South Pacific

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1 Executive Summary

Australia’s Tautai – Governance for Economic Growth program and Australia’s Budget Support Program (ABSP) are central, complementary investments that support Samoa’s fiscal resilience, inclusive economic growth and locally led governance reform. ABSP provides predictable, multi-year budget support through Samoa’s own systems and the Joint Policy Action Matrix (JPAM), while Tautai offers a flexible facility that strengthens public financial management (PFM), public sector performance and cross-government systems that underpin JPAM reforms and national priorities.

This mid-term review (MTR) finds that both investments remain highly relevant and are performing well, with strong evidence of intermediate progress in PFM and institutional capability and clear opportunities to sharpen focus, deepen coherence and consolidate Government of Samoa (GoS) ownership in the next phase.

These findings and directions were subsequently tested and validated at the 4th Tautai Partners Reflection workshop in March 2026, where government, private sector and civil society stakeholders broadly endorsed the MTR analysis and next-phase focus.

Background, scope and method

Tautai is an AUD 45 million, eight-year flagship governance and economic growth investment that aims to strengthen the GoS’s fiscal and governance resilience, improve public financial management and debt sustainability, and promote inclusive economic growth. It operates as a flexible, government-driven facility aligned with the *Pathway for the Development of Samoa* (PDS), delivered through a mix of technical advisory support, strategic projects, professional development and grants.

ABSP is an eight-year, AUD 50 million general budget support investment, with a further AUD 65 million available via the Pacific Direct Financing Facility (PDFF), delivered primarily through JPAM under a single Direct Funding Arrangement. It uses Samoa’s PFM legislation and systems to provide predictable, JPAM-linked budget support aimed at improving fiscal resilience and supporting reforms for inclusive economic growth.

The combined MTR assesses performance at the midpoint of Tautai’s first phase to November 2026, and ABSP’s first phase to FY 2026–27, with a dual focus on summative progress against IOs and EOPOs and formative lessons and options for future phases. It uses mixed methods aligned with the Organisation for Economic Co-operation and Development – Development Assistance Committee (OECD-DAC) and the Australian Department of Foreign Affairs and Trade (DFAT) Monitoring, Evaluation and Learning (MEL) criteria, drawing primarily on existing monitoring data, document review, quantitative analysis and targeted stakeholder consultations appropriate for a mid-term review rather than a full independent evaluation.

Context

The review takes place in a context of political stability under a new Fa’atuatua i le Atua Samoa ua Tasi (FAST) government, evolving development priorities and constrained fiscal space. Samoa’s political economy is shaped by constitutional democracy and a professional public service, but also by the matai system, village governance, churches

and kinship networks that strongly influence how reforms play out at local level. Recent reforms include separating revenue and customs functions, expanding digital systems for transparency and expenditure tracking, realigning public service performance indicators, and placing stronger political emphasis on decentralised development through the District Development Program (DDP).

This context heightens the importance of budget support, coordinated policy-based financing and system-focused technical assistance. It also creates a tension between highly visible district-level spending (which boosts political legitimacy) and less visible system reforms in PFM, workforce management and Information and Communications Technology (ICT), whose benefits accrue more slowly but are critical to long-term fiscal resilience and inclusive growth.

Overall progress and contribution to outcomes

Across ABSP and Tautai there is strong evidence of intermediate progress towards intended outcomes, particularly in PFM, institutional capability and more evidence-informed budgeting and policy. A 2025 outcome harvesting exercise led by Tautai's Monitoring, Evaluation, Research, Learning and Adaptation (MERLA) team identified 50 significant, verifiable outcomes (33 established, 12 emerging, 5 potential), 74 per cent of which relate to institutional practice, indicating shifts in how agencies plan, decide and implement rather than one-off products. Most outcomes are linked to IO1 (fiscal management), with the remainder spread across IO2–IO4, suggesting that gains in fiscal management and economic stimulus are reinforcing community engagement and coordination rather than remaining siloed.

In MoF, Tautai has helped streamline budget performance indicators (from 2,092 to 1,227), embed cost–benefit analysis (CBA) into investment appraisal, modernise internal audit and procurement practices, and improve the use and communication of statistics (for example, the 2023 Household Income and Expenditure Survey). Procurement reforms include a growing cohort of certified procurement officers and full compliance with quarterly reporting, directly supporting more disciplined, transparent use of public funds. Broader public sector capability gains are evident in the Public Service Commission (PSC)–Tautai Public Sector Strengthening initiative, where more than 300 officials have participated in leadership and Human Resource (HR) programs, Chief Executive Officer (CEO) Talanoa and Fa'asoa forums have shifted discussion towards system-wide issues, and the National University of Samoa (NUS) and University of South Pacific (USP) executive leadership programs are building a more capable, inclusive leadership cohort.

ABSP's general budget support is fully embedded in GoS systems and subject to the Public Finance Management Act and Appropriation Act, with expenditures authorised through Parliament and governed by standard thresholds and risk-based audit. Stakeholders report that budget support has enabled continuity of priority programs, improved disaster response through pre-allocated emergency appropriations and reduced reliance on ad hoc Cabinet decisions, with direct support feeding into ministry budgets based on pre-identified priorities. These institutional shifts are consistent with improved macro-fiscal outcomes: debt-to-Gross Domestic Product (GDP) fell to 22.5 per cent in March 2025 (down 7.31 percentage points from March 2024), the risk of debt

distress moved from ‘high’ to ‘moderate’ under the International Monetary Fund-World Bank Debt Sustainability Analysis (IMF-WB DSA), and a 10 per cent of GDP fiscal surplus was recorded, driven by strong tax revenue, controlled recurrent spending and no supplementary budget. While outcomes reflect cumulative GoS and partner actions, ABSP and Tautai plausibly contribute to these gains through predictable financing, JPAM-linked reforms and strengthened PFM systems.

At the same time, the review notes ongoing risks that may limit depth and durability of outcomes, including high staff turnover, uneven planning capacity across ministries, variable uptake of new systems and the relatively less pronounced contribution to domestic revenue mobilisation compared with expenditure control and debt management.

The MTR proposes a next phase in which ABSP and Tautai evolve rather than be redesigned, preserving core program settings while sharpening focus and intent. It recommends five strategic directions—(1) preserving core settings but sharpening focus, (2) updating Tautai’s program logic and indicators, (3) elevating domestic revenue mobilisation, (4) deepening locally led and sustainable reform, and (5) strengthening coherence and learning—underpinned by seven concise recommendations on modality use, division of labour, capacity-building and ICT, and integration of GEDSI, climate change and locally led development.

The March 2026 partners’ reflection confirmed strong demand for this evolution rather than redesign, with particular emphasis on revenue mobilisation, digital transformation, inclusive governance and more systematic engagement of non-state actors.

Relevance and alignment

The MTR finds that ABSP and Tautai remain highly relevant and closely aligned with GoS priorities and DFAT policy. Tautai’s support is viewed across central agencies, line ministries, private sector and civil society as well targeted to pressing gaps, particularly in finance sector governance, statistics, sector planning, labour and occupational safety reforms and communications. It has been responsive to JPAM-linked policy and legislative priorities, including PDS review, Public Finance Management Act amendments, minimum wage policy, foreign investment, and occupational health and safety reforms.

ABSP’s general budget support modality aligns with GoS’s preference for JPAM-linked support that uses national PFM systems, provides predictable disbursements and avoids parallel structures. Stakeholders emphasise that ABSP funds core structural and recurrent needs (staffing, new divisions, procurement and governance), complementing Tautai’s more targeted, problem-specific support. As GoS finalises a revised PDS and recalibrates fiscal settings, both investments will need to remain closely aligned to emerging strategies, helping the government navigate trade-offs between visible decentralised spending and systems reforms by providing better evidence on costs, benefits and distributional impacts.

Partnership, localisation and policy influence

Partnership quality is a clear strength of both investments. ABSP is seen as reinforcing trust in national systems, with Australia perceived as a partner that respects GoS law

and processes rather than creating parallel arrangements. JPAM provides a structured, GoS-led platform for policy dialogue where Australia can contribute to discussions on fiscal resilience and inclusive growth alongside other partners.

Tautai is widely described as a trusted, *locally grounded* ‘critical friend’ that complements, rather than displaces, GoS leadership. Its reliance on Samoan staff and advisers, co-design of technical assistance Terms of Reference (TORs) with CEOs, involvement of senior leaders in adviser selection and handover, and emphasis on embedding manuals, guidelines and appraisal processes all support locally led, sustainable change. The PSC–Tautai partnership illustrates how flexible facility funding and local leadership can reset the role of a central agency, drive values-based initiatives such as ‘Talofa with a Smile’ and implement elements of the Public Administration Sector Plan and National Workforce Plan.

However, sustainability remains constrained by workload pressures, high turnover, under-budgeting for training and persistent reliance on MoF to gatekeep quality and alignment. Tautai and GoS have begun responding through cost-sharing principles such as a sliding-scale approach to training costs and explicit attention to ensuring that new initiatives generate clear value beyond existing efforts, but these shifts are still in early stages.

Modality performance, efficiency and value for money

Stakeholders generally judge ABSP’s JPAM-linked general budget support as appropriate and efficient for Samoa’s context. By fully leveraging existing staffing, procurement, audit and financial systems, ABSP reduces transaction costs, accelerates the flow of funds compared with fragmented projects and strengthens national systems by channelling resources through the budget.

Tautai’s facility modality is considered efficient and responsive within its scope, especially by non-state actors and sector agencies that value quick access to technical assistance. Safeguards, due diligence and financial compliance processes are recognised as necessary to protect public systems, but can increase transaction costs and slow implementation. Tautai has sought to improve efficiency by bundling support into cohorts and thematic ‘buckets’, using adviser panels, and planning capacity development more strategically with greater use of local expertise. Rapid assessments indicate that most participants experience notable improvements in technical and leadership skills and in service quality and evidence-based decision-making, pointing to emerging institutional efficiencies.

Looking ahead, both modalities remain broadly fit for purpose, with ABSP providing scale through national systems and Tautai delivering tailored, management-intensive support where flexibility and specialist skills are needed. The main efficiency challenge lies in balancing responsiveness with safeguards for the facility and in clarifying comparative advantages and division of labour among ABSP, Tautai, Tautua and other DFAT and partner programs.

Coherence, coordination and portfolio positioning

The review finds substantial but incomplete coherence overall across ABSP, Tautai, Tautua and wider JPAM initiatives. ABSP is fully coherent with Samoa’s PFM framework,

while Tautai generally fills cross-cutting governance and systems gaps not covered by other donors, working alongside sector programs such as World Bank operations and regional statistics support from the Pacific Community (SPC) and the United Nations Food and Agriculture Organization (FAO). Within Tautai, the shift from dispersed stand-alone initiatives to integrated thematic projects has improved internal coherence, supported by alignment with legal and policy frameworks (for example, procurement career pathways developed with MoF and PSC).

However, staff turnover, institutional change and incentives (for example, under-budgeting for training in expectation of donor funding) still undermine coherence. Stakeholders also report some confusion about the distinct roles of Tautai and Tautua, and note opportunities to clarify who leads on specific sectors or functions, while using JPAM and sector platforms to make portfolio logic more explicit.

Cross-cutting themes and learning

Progress on Gender Equity, Disability and Social Inclusion (GEDSI) and locally led development is substantive, while climate change and disaster risk reduction (DRR) integration is emerging but less mature. Notable GEDSI-related outcomes include: Cabinet approval of a 20 per cent GEDSI budget target within the DDP (with a supporting MEL framework and manual), PSC Social Inclusion Sensitisation Training and GEDSI-infused public service induction, establishment of a GEDSI Community of Practice jointly led by the Ministry of Women, Community and Social Development (MWCSO) and MoF, and support to accessible mass voter registration achieving 87.2 per cent coverage, including for elderly people and people with disabilities. Tautai's internal Performance Assessment Framework (PAF) now rates the GEDSI–climate change–DRR cross-cutting area as 'reasonable' rather than 'challenging', reflecting accumulated progress and a refreshed GEDSI strategy.

On climate change and DRR, Tautai has produced a climate options paper, advanced blue-economy thinking and integrated climate considerations into CBA tools, sector planning manuals and budget performance guidelines, but concrete resilience outcomes are still emerging. Both ABSP and Tautai are also increasingly engaged in ICT and data systems, highlighting that a more coherent whole-of-government ICT strategy is needed to support revenue, PFM and service delivery.

Tautai's MERLA function is relatively strong and maturing, with outcome harvesting, rapid modality reviews, project theories of change and decision tools (for example, DAKI (what to drop, add, keep, or improve) and 'Rule of Thumb') informing internal learning and adaptation. DFAT's 2025 Investment Monitoring Report (IMR) rated Tautai 5 stars for effectiveness, efficiency, gender equality and risk management, and 4 stars for disability inclusion. The main gap lies in the uneven embedding of MEL practices within GoS systems and the limited use of ABSP / Tautai evidence in shaping JPAM and national budget decisions.

High-level next steps

The MTR concludes that **ABSP and Tautai should evolve rather than be redesigned**, setting out five high-level directions – underpinned by seven recommendations – that build on the strong progress to date and respond to the opportunity to realign around

new GoS priorities at mid-term. Together, these directions translate into a practical next-phase agenda that: (a) reaffirms the core architecture of ABSP and Tautai, (b) sharpens their respective roles, and (c) provides a pathway for revenue, workforce, ICT, GEDSI, climate change and learning reforms. These directions focus on preserving core program settings while sharpening intent, updating Tautai’s theory of change and indicators, elevating domestic revenue mobilisation, deepening locally led and sustainable reform, and strengthening coherence and learning:

- **Preserve core settings but sharpen focus and intent:** Maintain ABSP as the primary JPAM-linked budget support instrument and Tautai as the main governance and systems facility. The next phase should explicitly frame both around consolidating, documenting and scaling system-level contributions to Samoa’s fiscal resilience and inclusive growth.
- **Update Tautai’s program logic and indicators:** Use this mid-term point to refresh Tautai’s theory of change and refine its indicator set so they better capture cross-government outcomes achieved to date – particularly in PFM, workforce, statistics and GEDSI – and more clearly align with the revised PDS and emerging GoS priorities. This should build on demonstrated strengths rather than signal any fundamental design problem.
- **Elevate domestic revenue mobilisation:** Position own-source revenue as a visible third pillar alongside expenditure control and debt management, presented as a joint ABSP–Tautai flagship built around the new customs and revenue entities and tax system, with ABSP / JPAM anchoring policy and legal reforms and Tautai supporting organisational design, risk-based compliance, digital transition and change management.
- **Deepen locally led, sustainable reform:** Build on high-ownership partnerships (notably PSC–Tautai) by keeping GoS leadership central at all stages. Progressively increase GoS financing of training and key initiatives, aligning Tautai’s capacity-building with PSC’s National Workforce Plan and sector workforce priorities, while applying clear principles of additionality, sustainability and political-economy feasibility to facility funding.
- **Strengthen coherence and learning:** Embed GEDSI, climate change, ICT / data priorities and MEL more systematically in budgeting, HR, sector planning and JPAM actions so that learning directly shapes future policy and resource allocation.

Section 5 elaborates on these strategic directions, modality choices and recommendations, including options for joint revenue support, a clearer division of labour across ABSP, Tautai and Tautua, and a more programmatic facility model for Tautai, built around multi-year support packages.

The review’s findings and recommendations are intended to inform DFAT and GoS decisions on the next phase of ABSP and Tautai as well as future adjustments to their MEL systems. Together they provide a coherent pathway to move from incremental support towards more transformational, system-level change while maintaining strong GoS leadership and reflecting partner priorities confirmed at the March 2026 reflection.

2 Background and purpose

Sustineo has been commissioned by the DFAT to undertake the MTR of two complementary investments that support Samoa’s fiscal resilience and inclusive economic growth: Samoa Governance for Economic Growth (Tautai) and Australia’s Budget Support Program (ABSP).

ABSP provides bilateral and regional funding to the Government of Samoa (GoS) through a single Direct Funding Arrangement, channelled via the multi-donor Joint Policy Action Matrix (JPAM), which also coordinates support from partners including New Zealand, the World Bank, the Asian Development Bank and the European Union. Tautai complements this budget support by strengthening government systems and processes, working directly with GoS agencies to build institutional capacity and advance governance reforms.

Tautai, together with the Tautua: Human Development for All program, introduced the facility modality to development programming in Samoa, with Tautai managed by DT Global and Tautua delivered by Palladium International Pty Ltd. Tautai is implemented through advisory services, priority projects within GoS, professional development and twinning, grants to agencies focused on economic reform and investment, partnerships with private sector and civil society and engagement with other DFAT programs.

2.1 The Tautai program

The Tautai program is an AUD 45 million, eight-year investment that aims to strengthen the GoS’s fiscal and governance resilience, improve public financial management and debt sustainability, and promote inclusive economic growth. The contract between DFAT, on behalf of the Government of Australia, and DT Global was signed in November 2022 for an initial AUD 25 million over four years, with an option to extend for a further four years, subject to a mid-term review in 2026–27. Following an inception phase from December 2022 to April 2023, implementation commenced in May 2023, and at the time this MTR was conducted in late 2025, Tautai was in its second year of delivery.

Tautai’s overarching objective is equitable economic recovery and growth with improved fiscal efficiency and reduced exposure to external shocks, pursued through two EOPOs:

- **EOPO 1:** The Ministry of Finance (MoF) and the Executive develop and execute fiscal policies and annual national budgets with clear policy intent to improve Samoa’s fiscal position and deliver on improved social wellbeing
- **EOPO 2:** GoS finances and delivers community-level economic development that stimulates broad-based productivity and growth.

These EOPOs are underpinned by four intermediate outcome (IO) pillars that structure implementation.

- **IO1:** Fiscal management – improved finance sector and whole-of-government coordination and oversight of reforms in revenue and public financial management.
- **IO2:** Economic stimulus and investment – economic stimulus investments delivered by GoS and partners in line with the *Pathway for the Development of Samoa* (PDS).

- **IO3:** Community and private sector engagement – GoS policy reforms and investment choices informed and supported by industry and the community.
- **IO4:** Multi-stakeholder coordination – improved integration and coordination of investments within government and with external stakeholders.

These interconnected pillars support a whole-of-system approach that enables adaptive learning and continual improvement in policies, implementation and partnerships. Delivery modalities include technical advisory support, major initiatives with partners, capacity development and grants, guided by a flexible, locally aligned strategy informed by the PDS and the program logic (as shown in Appendix A).

DT Global manages Tautai through six main delivery modalities: responsive advisory services; strategic projects within GoS; professional development, mentoring and twinning; grant funding to incentivise economic reform and investment; partnerships across government, private sector, civil society and development partners; and linkages with other programs. Tautai’s complementary role facilitates close collaboration with ABSP, the Tautua Program and other DFAT regional and multilateral initiatives in Samoa, reinforcing alignment and coordination across Australia’s bilateral aid portfolio.

2.2 The ABSP

ABSP is an eight-year, AUD 50 million investment that supports Samoa’s national priorities through general budget support delivered primarily via the JPAM mechanism. It builds on more than a decade of collaboration with GoS and other donors, with an additional AUD 65 million available over five years through the Pacific Direct Financing Facility (PDFF), all of which is managed under a single Direct Funding Arrangement between GoS and DFAT.

ABSP operates in two four-year phases, aiming to maximise development partner finance, improve predictability and coordination of disbursements, and strengthen policy dialogue while respecting GoS leadership of the JPAM and alignment with Samoa’s strategic plans. Day-to-day management sits with the Australian High Commission in Apia, working alongside technical assistance (TA) facilities and guided by internal annual planning and assessments.

The ABSP Investment Design Document sets out two EOPOs and associated IOs:

- **EOPO 1:** By 2031, Samoa has improved its fiscal resilience to withstand future shocks through increased development finance, reduced fiscal shortfalls and improved planning.
 - IO1.1–1.4 focus on strengthening and using JPAM to align development assistance, improving predictability of disbursements, enhancing financial accountability and disclosures and contributing to reduced fiscal deficits and sustainable debt.
- **EOPO 2:** By 2031, policy reform actions led by GoS and pursued through the JPAM promote inclusive economic growth.
 - IO2.1–2.4 focus on more constructive policy dialogue, reforms aligned to the Finance Sector Plan and PDS, JPAM-incentivised reform progress and enhanced public financial management and access to inclusive social services.

Through ABSP, Australia is one of several development partners contributing to a GoS-led set of priorities agreed collectively under JPAM. Budget support is not earmarked for Australian-specific activities or sectors; instead, Australia contributes directly to Samoa's treasury to help achieve broader national development outcomes.

2.3 Purpose and scope of the mid-term review

The combined MTR assesses the progress and performance of Tautai and ABSP at the midpoint of their first phases. With Tautai's initial four-year phase concluding in November 2026 and ABSP's first phase concluding in FY 2026–27, findings will directly inform DFAT decisions on future funding and design adjustments for both programs. This is a mid-term review, not a full independent evaluation, with a narrower scope and primary reliance on existing evidence, consistent with DFAT guidance on reviews versus evaluations.

The objectives of the MTR, as set out in the Terms of Reference, are to:

- Assess the performance and impact of the ABSP and Tautai, with attention to progress made toward IOs and EOPOs, and identify major obstacles and opportunities to accelerate progress.
- Determine the relevance and coherence of program design, scope and implementation approaches, including whether adjustments to the program logic, Monitoring, Evaluation, Research and Learning (MERL) Strategy, or other strategies are needed.
- Evaluate the effectiveness and sustainability of Tautai's capacity-building components in partnership with local stakeholders.
- Review the alignment of resource allocation with Tautai's expected outcomes.
- Assess the alignment of Tautai with DFAT's strategic goals and Samoa's national development strategies, including the *Pathway for the Development of Samoa Strategy 2021-2026*.
- Synthesise lessons learned and develop contextually appropriate, politically feasible recommendations to guide future programming.

The MTR has a dual evaluative focus, both summative and formative. As a summative assessment, it examines results achieved to date by ABSP and Tautai, while the formative dimension provides actionable directions to strengthen delivery and inform future phases, with summative findings supporting DFAT strategic decision-making and formative insights informing ongoing program improvement.

2.4 Approach and methodology

The MTR used a mixed-methods approach structured around the key review questions (KRQs) and aligned with OECD-DAC criteria, combining document analysis, stakeholder consultations and quantitative data to assess performance to date and future directions for Tautai and ABSP. Methods and depth of primary data collection were calibrated to what is appropriate for a mid-term review (rather than a full evaluation), drawing primarily on existing monitoring data and targeted stakeholder consultations.

The review did not revisit the original design of either investment or assess unrelated interventions; it focused on the effectiveness, relevance, efficiency, coherence and sustainability of current activities within the two programs.

The approach was guided by ethical and culturally appropriate practice, including DFAT and Australian evaluation ethics, a do-no-harm and beneficence orientation and Talanoa-informed engagement led by Samoan research and facilitation expertise. Data collection drew primarily on document review, semi-structured key informant interviews and available monitoring and financial data, engaging a cross-section of stakeholders while managing consultation burden and coordinating with the parallel Tautua review. The detailed methodology is provided in Appendix B.

Findings are organised by KRQs and OECD-DAC / DFAT MEL criteria, highlighting recurring themes and patterns across the evidence rather than a detailed analysis of every data point.

2.5 Primary audience for the review

The primary audience for the MTR is the DFAT Post in Apia, which has oversight and management responsibility for ABSP and Tautai. Other key audiences include DFAT's PDFF team in Canberra, DT Global as the Tautai implementing contractor and the GoS – particularly MoF and PSC, with interest from the Ministry of Foreign Affairs and Trade in aid coordination and the facility model.

3 Contextual setting in Samoa

This section provides a contextual political economy analysis of Samoa, with particular relevance to recent political, governance and PFM reforms. It is intended to frame and help interpret the Tautai MTR findings rather than offer a comprehensive country assessment. The analysis focuses on Samoa's formal political and institutional arrangements, the power dynamics that shape decision-making and reform outcomes and the implications for governance and economic programs, including key risks and opportunities.

3.1 Political context during the MTR

Samoa is a parliamentary democracy with strong constitutional foundations, a professional public service and relatively stable public institutions by Pacific regional standards. Political legitimacy is anchored in elections, constitutional rule and some basic norms of public accountability. At the same time, Samoa's political landscape is deeply shaped by customary authority (the matai system), kinship networks, the church and village governance structures. Political support is often channelled through these structures, shaping how resources are allocated and reforms are perceived at the village and district levels.

During the MTR consultation period, Samoa experienced a significant political transition, with a new Fa'atuatua i le Atua Samoa ua Tasi (FAST) government taking office, replacing a previous FAST-led administration. While this did not amount to a wholesale ideological shift, it did introduce new leadership, priorities and political incentives, particularly around community-level development and governance reform. Stakeholders consistently noted that the new government was already introducing a revised Pathway for the Development of Samoa (PDS), re-prioritising budget allocations, and signalling stronger political ownership of development delivery, especially at the district level.

3.2 Governance reform and the DDP

As a small, open and aid-dependent economy, Samoa has limited fiscal space, which makes budget support, policy-based financing and donor coordination particularly influential in shaping reform trajectories. Core central agencies such as MoF, PSC, and the Attorney General's Office retain relatively high credibility. The public service is generally technocratic, rules-based and capable, though constrained by high workloads, skills gaps in specialised areas and staff turnover. Within this landscape, MoF plays a central gatekeeping role in balancing political priorities with fiscal discipline.

Recent governance reforms announced in the 2025–26 Samoan Budget include **separating revenue and customs functions into distinct ministries** and strengthening digital systems to enhance transparency and expenditure tracking. These reforms aim to improve the clarity of mandates, accountability and service delivery, but they also carry short-term coordination and capacity risks. They reflect a mix of strong

political commitment, technocratic momentum and underlying political-economy constraints that will shape how implementation unfolds in practice.

In governance and PFM, there is broad support across political leadership and the public service for strengthening transparency, accountability and performance. Reforms such as the realignment of key performance indicators across ministries and the expansion of digital systems are largely driven by technical imperatives rather than political contestation. As a result, they tend to attract relatively little resistance and are viewed as sensible improvements to the government's functioning. However, while important for strengthening systems and discipline over time, their benefits are often incremental and not immediately visible to the public, which can limit their political salience and reduce sustained attention from senior decision-makers.

Alongside these system-focused reforms, the **government's emphasis on decentralised development through the District Development Program (DDP)** reflects a different set of political incentives. The DDP is highly visible and resonates strongly with communities, as it channels resources directly to districts and aligns with the government's commitment to grassroots development. From a political-economy perspective, this visibility enhances political legitimacy and responsiveness, particularly in rural constituencies.

At the same time, DDP entails important risks. Decisions about which projects to fund at the district level are not always consistent, and monitoring can be weak, leading to delays or projects that might not deliver intended results. Some districts may not yet have the skills, systems or experience needed to plan and manage projects effectively, especially for technical works, procurement and financial management. The Ministry of Women, Community and Social Development (MWCSO), which coordinates the DDP, is likely to be over-stretched in terms of human resources. If district-level spending is not well coordinated, it can also put pressure on national planning and budgeting processes, making it harder to balance local priorities with overall government budgets and plans.

Samoa's evolving political and governance context, therefore, provides an essential frame for interpreting the evidence in the remainder of this report. The MTR consultations took place during a period of transition and some uncertainty, including changes in leadership, signals of an updated PDS yet to be finalised, and the ongoing roll-out of the DDP.

Within this shifting context, the findings section looks back at the significant achievements and constraints to date, and assesses how ABSP and Tautai have operated within existing policy and institutional settings. The subsequent future directions and next-phase options section then uses these findings as a touchpoint for considering how both investments can remain aligned with an emerging policy framework and adapt to the changing environment, so that support for Samoa's development agenda continues to be relevant, coherent, and anchored in government-led reform.

4 Findings

Because the responses to the KRQs cut across multiple OECD-DAC and DFAT MEL criteria, the findings in this section are organised thematically rather than by each KRQ. This structure is intended to make it easier to see the ‘big picture’ of how ABSP and Tautai are performing, while still clearly answering each KRQ. The opening sub-sections provide a high-level view of overall progress and strategic relevance, and later sub-sections unpack how the modalities are working in practice, how well the portfolio hangs together and how cross-cutting themes are being addressed.

Table 1 and Table 2 shows the linkage between each KRQ and its primary MEL criterion and the relevant findings sub-sections, so readers can quickly locate the material most relevant to their interests. In particular, those interested in outcomes and performance can focus on sections 4.1–4.3 and 4.5, while those interested in modality design and value for money may prioritise sections 4.4 and 4.5. Cross-cutting issues such as GEDSI, climate change and learning are woven throughout but brought together explicitly in section 4.6.

Table 1: KRQs mapped to key findings for criteria with a focus on performance and impact

OECD-DAC / MEL criteria	Key Review Questions	Mapping to Findings Sub-section
Effectiveness	1. To what extent have the ABSP and Tautai investments achieved progress towards their IOs and EOPOs?	4.1 Overall progress and contribution to outcomes 4.2 Strategic relevance and alignment in a changing context 4.3 Partnership quality, policy influence and locally led development 4.5 Coherence, coordination and portfolio positioning 4.6 Cross-cutting themes: GEDSI, climate change and learning
Effectiveness	2. How effectively have the ABSP and Tautai investments worked to achieve progress towards their EOPOs?	4.1 Overall progress and contribution to outcomes 4.2 Strategic relevance and alignment in a changing context 4.3 Partnership quality, policy influence and locally led development 4.5 Coherence, coordination and portfolio positioning 4.6 Cross-cutting themes: GEDSI, climate change and learning
Relevance	3. Are Tautai’s program objectives and focus areas still relevant?	4.2 Strategic relevance and alignment in a changing context 4.6 Cross-cutting themes: GEDSI, climate change and learning
Efficiency	4. Is the current approach appropriate and efficient in contributing to achievement of EOPOs?	4.4 Modality performance, efficiency and value for money 4.6 Cross-cutting themes: GEDSI, climate change and learning
Strategic Coherence	5. To what extent have the ABSP and Tautai investments complemented each other and worked coherently to support shared objectives?	4.5 Coherence, coordination and portfolio positioning

Table 2: KRQs mapped to key findings for criteria with a focus on appropriateness of the modalities

OECD-DAC / MEL criteria	Key Review Questions	Mapping to Findings Sub-section
Effectiveness	6. How well has JPAM worked as a mechanism for Australia to improve Samoa’s fiscal resilience to withstand future shocks?	4.1 Overall progress and contribution to outcomes 4.4 Modality performance, efficiency and value for money
Efficiency	7. To what extent have the general budget support and facility modalities supported Australia and Samoa’s bilateral partnership objectives and development priorities?	4.3 Partnership quality, policy influence and locally led development 4.4 Modality performance, efficiency and value for money 4.5 Coherence, coordination and portfolio positioning
Relevance	8. To what extent has the program’s flexibility and responsiveness impacted on the achievement of EOPOs?	4.2 Strategic relevance and alignment in a changing context
Sustainability	9. To what extent have the ABSP and Tautai programs supported DFAT’s approach to sustainable locally led development with its interventions?	4.1 Overall progress and contribution to outcomes 4.3 Partnership quality, policy influence and locally led development 4.6 Cross-cutting themes: GEDSI, climate change and learning

4.1 Overall progress and contribution to outcomes

(KRQ1, KRQ2, KRQ6, KRQ9 – Effectiveness, Impact, Sustainability)

Across ABSP and Tautai there is **strong evidence of intermediate progress towards the intended outcomes**, with the clearest gains in PFM and institutional capability, to which the two investments have plausibly contributed alongside other JPAM partners and GoS reforms. A primary example of the extent of this conclusion is drawn from the October 2025 Outcome Harvesting exercise. This exercise was a structured review led by Tautai’s MERLA team, which systematically identified and documented changes in government behaviour, systems, policies and regulations that occurred between January 2023 and October 2025 and to which Tautai appears to have contributed. It applied a strict definition of ‘outcome’ as a significant, observable and verifiable action by a government or civil society actor, then logged for each outcome what changed, why it mattered and how Tautai contributed, drawing on rapid reviews, program reports and a validation workshop with staff.

The exercise identified 50 such outcomes (33 established, 12 emerging and 5 potential), and classified them by type of change – 74 per cent institutional practice, 16 per cent policy and 10 per cent regulation – showing that support is primarily shifting how agencies plan, decide and implement, rather than just producing one-off products. The exercise then mapped outcomes against Tautai’s four Intermediate Outcomes (IO1–IO4), with most outcomes (24) primarily linked to IO1 on fiscal management and the remainder spread across IO2 (11), IO3 (9) and IO4 (6), reinforcing the program logic that stronger fiscal management and investment decisions (IO1–2) provide the foundation for more inclusive engagement and coordination (IO3–4). The 2025 Outcomes and

Performance Story Report aggregates these 50 outcomes and confirms that 33 established outcomes now span all four IO, indicating that IO-level changes in PFM, public administration and sector coordination are already well advanced rather than only ‘emerging’ at this stage of implementation.

For ABSP, MoF stakeholders reported that direct budget support is fully embedded in existing systems and subject to the Public Finance Management Act and Appropriation Act, with expenditures authorised through Parliament and controlled by standard thresholds:

Everything above 50,000 Tala comes to the Tenders Board ... everything above 500,000 Tala goes to the Tenders Board, then to Cabinet – GoS Official

Internal Audit confirmed that budget-support financed spending now falls within an expanding risk-based audit mandate, thereby reinforcing oversight of both domestic and external resources. Stakeholders highlighted that **general budget support has enabled continuity of priority government programs**, faster disaster response through pre-allocated emergency appropriations and reduced reliance on ad hoc Cabinet decisions, noting that:

...the budget support feeds into ministry budgets... when the direct budget support comes directly to the government, it helps fund those different areas already identified – GoS Official

These institutional shifts align with improved macro-fiscal outcomes reported over the period. These trends are consistent with the ABSP Investment Design’s vision for EOPO1, which anticipates improved fiscal resilience through increased development finance, reduced fiscal shortfalls and strengthened planning, and with the FY 2024-25 ABSP Annual Report’s assessment that JPAM-linked budget support is incentivising continuous critical public sector reforms while Samoa maintains a prudent debt position and a moderate risk of debt distress. Samoa’s debt-to-GDP ratio fell to 22.5 per cent in March 2025 (a 7.31 per centage-point decrease compared to March 2024), the risk of debt distress was downgraded from ‘high’ to ‘moderate’ under the IMF-WB DSA framework, and a fiscal surplus of 10 per cent of GDP was recorded, supported by strong tax revenue, controlled recurrent spending and no supplementary budget – a notable break from past practice. While these achievements cannot be attributed to ABSP and Tautai alone, the combination of predictable budget support, JPAM-linked reforms and strengthened PFM systems suggests a plausible and material contribution by ABSP and Tautai to these macro-fiscal improvements, while recognising that outcomes reflect the cumulative actions of GoS and multiple JPAM partners.

For Tautai, **effectiveness is most apparent in the number and quality of institutional practice, policy and regulatory changes achieved** in a relatively short period. Interviewees consistently framed Tautai’s support as systemic rather than transactional, with a focus on improving how institutions manage public and donor

funds over time. In MoF, Tautai support has helped streamline budget performance indicators from 2,092 to 1,227, embed CBA in investment appraisal, modernise internal audit and procurement practices and improve the use and communication of statistics such as the 2023 Household Income and Expenditure Survey (HIES). Officials reported that before Tautai:

Our appraisal submitted to the Cabinet Development Committee has mostly been qualitative... there wasn't in-house capacity to conduct cost-benefit analysis of these projects, [whereas a dedicated adviser helped] rebuild lost institutional capability and embedded CBA into standard appraisal processes, [especially for major investments] – GoS Official

Procurement reforms are also gaining traction: around 28 officials have attained Certificate IV in Procurement and Supply in the last two years, with a further 22 enrolled in 2025, and compliance with quarterly procurement reporting has reached 100 per cent. These examples are among the nine 'most significant outcomes' identified by Tautai, and all of which contribute directly to more evidence-informed budgeting and policy.

From Tautai's own perspective, **adaptive management is a core element** of its effectiveness, with staff using tools such as the 6-monthly Reflections Workshops and the 'Rule of Thumb' to judge where adaptive approaches are appropriate and where compliance requirements limit flexibility. For example, voter registration support, delivered through the Samoan Electoral Commission, required strict adherence to timelines and legal requirements rather than experimentation, whereas capacity development and portfolio planning have lent themselves more readily to adaptive, iterative approaches. In a context of high staff turnover, Tautai staff considered that broad-based, cohort training is more effective than elite or bonded models, because it spreads capability and mitigates the risk of attrition across the system. Notwithstanding this perspective, high staff turnover in key operational areas continues to impact the ongoing ability of government divisions to deliver as discussed in sub-section 4.3.

Taken together, these findings support the judgment that **both investments are making credible, system-level contributions** to fiscal resilience and laying foundations for more inclusive growth, while full EOPO-level impacts will only be evident later in the program cycle.

These interim findings were validated during the March 2026 partners' reflection, where stakeholders confirmed that the MTR's assessment of progress, challenges and risks aligned closely with their own experience across ministries and sectors.

Emerging outcome trajectories and risks to EOPO ambitions

Evidence from outcome harvesting, JPAM performance and macro-fiscal trends suggests that both ABSP and Tautai are on a credible trajectory towards their EOPOs, particularly in PFM, institutional capability and more evidence-informed budgeting and policy. At the same time, several risks may constrain the depth and durability of these

outcomes, including ongoing staff turnover, uneven planning capacity across ministries and variable uptake of new systems and guidance.

Alongside gains in PFM and institutional capability, **there are early but important signs of progress in strengthening domestic revenue performance**, reflected in strong tax outturns contributing to recent fiscal surpluses and in GoS's decision to separate customs and revenue functions and invest in a new revenue management system. However, the MTR finds that **the portfolio's contribution to own-source revenue has been less prominent** than its contribution to expenditure control and debt management, despite revenue mobilisation being a key pillar in Tautai's theory of change and explicitly identified in ABSP's theory of change and Finance Sector Plan linkages as central to sustaining fiscal resilience as grant flows normalise.

Looking ahead, consolidating and scaling these gains will depend on a progressive shift from discrete technical fixes towards more systemic changes in how ministries plan, budget and manage performance, particularly in sectors where outcome evidence remains thin. There is also an **opportunity to support emerging results** in areas such as GEDSI, climate responsiveness and locally led development from early institutional changes to sustained practice and service-delivery impacts over the remainder of the program period.

Implications for the next phase of ABSP and Tautai

For the next phase, there is an opportunity for ABSP and Tautai to focus less on establishing basic systems and more on deepening their use, quality and integration across government, including at sub-national levels where appropriate. This implies **more deliberate concentration of Tautai effort** on a smaller number of high-leverage reform areas where there is strong GoS leadership and clear line-of-sight to ABSP-supported fiscal and policy outcomes.

There is also an opportunity for ABSP to more systematically draw on Tautai's evidence base and technical insights to inform Australia's contributions to JPAM dialogue, the selection and sequencing of JPAM policy actions and internal ABSP Annual Plans, thereby strengthening the causal chain from budget support to outcome-level change while respecting GoS leadership of the JPAM mechanism.

4.2 Relevance and alignment

(KRQ3, KRQ8 – Relevance; aspects of KRQ1 and KRQ2)

Tautai's support was widely described as **highly relevant and closely aligned with GoS priorities**, particularly in the finance sector and related governance domains. Across central ministries, line agencies, the private sector and at least one civil society organisation, stakeholders viewed Tautai-funded training and TA as directly addressing pressing gaps. The Samoa Tourism Authority (STA), for example, emphasised that in the post-COVID 19 fiscal squeeze, with limited domestic resources for marketing, Tautai support enabled activities aligned to STA's mandate to drive tourism recovery to occur, with a particular focus on the Australian market:

The funding support from Tautai carried us through a very challenging period – GoS Official

For MoF, Tautai was seen as particularly relevant to evolving functional needs, especially where mandates have expanded faster than internal capacity. Staff pointed to communications support that enabled the Ministry to develop websites, infographics, impact stories and other public-facing products, resulting in more systematic sharing of budget, planning and PDS information than previously. Tautai's support for internal audit, procurement, statistics and sector planning was also seen as closely aligned with MoF's role as the coordinating hub of the finance sector:

The finance sector goals are very much aligned to the support by the Tautai facility, in terms of planning, budgeting and internal auditing – GoS Official

This pattern reflects Tautai's original design intent as a flexible, adaptive and government-driven facility, where support is negotiated around current GoS priorities rather than tightly pre-specified sectors, consistent with DFAT guidance on locally led and politically informed programming.

Relevance was further reinforced by Tautai's responsiveness to policy and legislative priorities under JPAM. This includes support for the PDS review and preparation of the next national plan aligned with the new government's manifesto; amendments to the PFM Act; and cross-ministry reforms such as the Minimum Wage Policy, the Foreign Investment Act, and Occupational Safety and Health reforms led by the Ministry of Commerce, Industry and Labour (MCIL).

The minimum wage policy was completed and endorsed by Cabinet... it was very well organised, well structured, in terms of communication between our ministry and our Tautai team – GoS Official

MCIL staff emphasised that Tautai assistance enabled the ministry to meet tight reform timelines linked to World Bank budget support triggers.

We were given a very tight timeline for budget support from the World Bank, and that's when we were advised to reach out to Tautai – GoS Official

On ABSP, stakeholders saw relevance in its ability to respond to structural and recurrent needs of the public service, in contrast to Tautai's more targeted, problem-specific support. Budget support was described as funding core functions – including staffing, new divisions, procurement and financial governance, where *'the ministry [MOF] itself*

has grown with new divisions as well' (GoS official), and ABSP has allowed these changes to be resourced in a sustainable way.

Taken together, these perspectives suggest that both ABSP and Tautai remain well aligned with national strategies and DFAT policy, with Tautai adding flexibility and responsiveness around clearly mandated government priorities. This alignment is consistent with the ABSP Investment Design, which positions JPAM as a GoS-led vehicle through which partners, including Australia, align budget support to the PDS and sector plans, and with ABSP's role as a multi-year, two-phase investment designed to work within existing JPAM norms and practices.

Positioning ABSP and Tautai for the next PDS and fiscal cycle

With a revised PDS and associated fiscal settings expected to shape national priorities over the coming years, **ABSP and Tautai will need to remain tightly aligned to emerging government strategies and sector plans**. This includes ensuring that support to central agencies continues to underpin GoS leadership of JPAM, fiscal discipline and debt sustainability, while also creating space for priority investments linked to community-level development and service delivery.

In this evolving context, both investments can help GoS navigate trade-offs between highly visible decentralised spending and less visible but critical systems reforms, by providing evidence on costs, benefits and distributional impacts. This will require closer integration of Tautai's analytical and advisory work with ABSP-linked policy dialogue, particularly on issues such as district-level spending, PFM reforms and workforce and Information and Communications Technology (ICT) investments. In doing so, both investments can draw on the emerging evidence base from Tautai's Outcomes Report and rapid reviews to ensure that shifts in thematic focus – such as towards revenue mobilisation and ICT / data systems – are grounded in documented strengths and realistic assessments of capacity.

The newly announced separation of the Ministry of Customs and Revenue into distinct customs and revenue entities, combined with the planned rollout of an upgraded revenue management system and new tax administration arrangements, also creates a **window to reposition Tautai and ABSP around a more explicit revenue-mobilisation agenda** that supports implementation of Finance Sector Plan priorities and revenue-related JPAM actions, including tax administration reforms and digitalisation of revenue processes. In the next phase, both investments can support GoS in using these institutional changes to strengthen policy, administration and compliance in a way that protects equity and competitiveness while gradually increasing domestic fiscal space.

Future strategic choices on scope and focus of support

The next phase presents an opportunity to sharpen Tautai's thematic and institutional focus so that its flexibility and responsiveness are channelled into clearly defined priority domains linked to EOPOs. This may include prioritising a limited set of core governance and systems areas – such as PFM, public sector performance, ICT and data, and locally led development – where there is strong demand and clear additionality relative to other partners.

For ABSP, it is important to recognise that the allocation of funds remains determined by the GoS. The work of Tautai can, however, provide comprehensive wraparound support for high-priority initiatives. For example, a high-priority strategic choice for the next phase could be to elevate domestic revenue mobilisation – particularly tax policy and administration, and the interface with the new revenue authority – as a core focus area for Tautai, closely linked to ABSP’s JPAM-based fiscal reforms. This would mean prioritising support for the design and implementation of the new tax system, strengthening governance and risk management in the new revenue entity, and ensuring that revenue actions included in JPAM are underpinned by realistic capacity and change-management plans.

4.3 Partnership, localisation and policy influence

(KRQ1 sub-Q on policy dialogue, KRQ2.2–2.3, KRQ7, KRQ9 – Effectiveness, Coherence, Sustainability)

Partnership quality emerged as a strong theme for both investments, with MoF and other central agencies emphasising trust in national systems and in Australia’s willingness to work through them. For ABSP, MoF legal staff stressed that direct budget support is fully governed by national law, as an official stated: *‘The Public Finance Management Act... is our main principal act for the Ministry of Finance’* – and that all budget-support funds must be authorised through Parliament and executed within established controls. This reinforces the perception of Australia as a partner that respects Samoa’s systems and sovereignty, rather than creating parallel arrangements. The scale and seniority of participation in the March 2026 reflection workshop, including CEOs, Assistant CEOs and representatives from non-state organisations, further underline the strength of Tautai’s partnerships and the high level of national ownership of both the program and this review.

For Tautai, stakeholders described the facility as a trusted, contextually aware ‘critical friend’ that complements rather than replaces GoS leadership. Key ministries such as MoF, MCIL, and PSC highlighted Tautai’s willingness to align with government priorities, adapt to political timing and work through existing coordination fora. Tautai’s use of local staff and advisers and its practice of involving CEOs and senior leaders in technical assistance Terms of Reference (TOR) design, adviser selection and formal handovers were seen as key to sustaining locally led change and embedding reforms in national institutions.

Where it stands now is an improvement of the process that was done before... now employing local expertise... this is better than the one before –
GoS Official

The Public Sector Strengthening Project Rapid Review, for example, finds that over 300 public servants and non-state actors have participated in leadership and HR programs. Eight CEO Talanoa and Faasoa forums have shifted CEO discussions from personal frustrations to system-wide policy issues, and locally delivered executive leadership programs from the National University of Samoa (NUS) and University of the South

Pacific (USP) are building a more capable and inclusive leadership cohort across the public service.

At the same time, both GoS and Tautai staff recognised **sustainability challenges**. Planning capacity varies across ministries, asset management and forward planning can be reactive, and there is ongoing reliance on MoF to gatekeep quality and alignment:

Line ministries are very reactive, not proactive. There are often requests for support that do not align well with their plans – GoS Official

High staff turnover and pay and career structures were also considered to limit the retention of trained staff.

They've lost all the experienced people... now they've got this very junior group – GoS Official

Our team is fairly young... we've had quite a high staff turnover... so we had to seek assistance, especially in the technical areas of the work – GoS Official

To support more sustainable, locally led development, **Tautai has deliberately focused on institutionalising guidance and practice** rather than relying solely on individual training. This was reiterated by MoF staff, who pointed to revised manuals, guidelines and appraisal processes that now embed CBA, monitoring and evaluation and GEDSI considerations.

...it's not just immediate training... it's building guidance so that anyone new knows the steps – GoS Official

Tautai staff also articulated a clear view that **sustainability depends on GoS ownership and budget integration, not perpetual donor funding**, and proposed a sliding-scale approach in which donor funding for training gradually decreases as government contributions increase over time. These shifts, while still partial, indicate a growing focus on long-term system strengthening and local leadership.

Deepening locally led reform and GoS ownership in the next phase

Stakeholder feedback confirms that **both ABSP and Tautai are perceived as working through national systems and reinforcing GoS leadership**, particularly in MoF and PSC. The PSC partnership, in particular, showcases how a central agency can use flexible facility funding to reset its role, drive values-based reforms such as 'Talofa with a Smile', and implement key elements of the Public Administration Sector Plan and National Workforce Plan in ways that strengthen whole-of-government performance.

Future phases can build on and sustain this by continuing to embed local leadership at every stage of the reform cycle – from problem identification and design, through implementation, to monitoring and learning.

This will require continued investment in local staff and advisers, and consistent use of GoS-led coordination and accountability mechanisms, including JPAM platforms, sector working groups and PSC processes. It also calls for explicit strategies to support line ministries and non-state actors in articulating and pursuing their own priorities within an overall government-led framework, recognising the efficiency available to line ministries through ‘major projects’ rather than individual one-off requests.

Future directions for policy dialogue and use of JPAM platforms

Looking forward, **there is scope to use JPAM more strategically** as the central platform through which Australia, alongside other partners, links ABSP funding and policy reform commitments to Tautai-supported systems and capacity investments. This could include clearer articulation of how Tautai support underpins specific JPAM actions of interest to GoS and JPAM partners, and stronger feedback loops whereby JPAM monitoring and partner discussions draw on Tautai’s outcome evidence and analytical work.

Policy dialogue under both investments can also be used to elevate issues that currently receive less attention, such as revenue mobilisation, district-level spending risks, and the integration of GEDSI and climate considerations into mainstream fiscal and sector planning. Doing so will help ensure that ABSP and Tautai continue to support a coherent, country-owned reform agenda rather than parallel conversations on similar issues.

4.4 Modality performance, efficiency and value for money

(KRQ4, KRQ6, KRQ7 – Efficiency, Effectiveness)

Stakeholders generally judged **ABSP’s general budget support modality to be efficient and appropriate for Samoa’s context**. This is consistent with the ABSP Investment Design, which notes that JPAM-linked general budget support is GoS’s preferred modality and emphasises predictable disbursements, use of national PFM systems and avoidance of parallel structures as core design features. It was also reiterated that GoS preferred this modality. MoF staff contrasted ABSP positively with more fragmented mechanisms, noting that staffing, procurement, audit and financial management processes are ‘*already embedded*’ and that ‘*everything has to come through corporate, especially when it comes to staffing*’. Once approvals are granted, funds are executed through normal budget procedures, as an official stated: ‘*If we don’t get the approval, no funding goes into the budget of each ministry*’. This reduces transaction costs and reinforces standard controls. Direct budget support was also seen as reducing processing time compared with multiple small projects, and as promoting trust in national systems by channelling funds through government rather than earmarked pipelines.

Tautai's facility modality was generally viewed as efficient and responsive within its scope, particularly by non-state actors and sector agencies that valued its ability to mobilise TA quickly.

For the private sector alone, Tautai's a very efficient program... when you go through government, things tend to delay... For us, time is money for business, and Tautai's support in paying for a TA to help with policy and constitutional reviews was timely and worthwhile – Private sector stakeholder

Within government, Tautai's due diligence and safeguarding processes were seen as protective of state systems, even when they constrained speed.

They always do their due diligence... they advised us that they will not be supporting until [providers] come back with the required documents – GoS Official

At the same time, efficiency constraints were acknowledged on all sides. **Safeguards, financial compliance and due diligence requirements, while necessary, increase transaction costs and can slow implementation.** Tautai has responded by shifting from ad hoc, one-off training requests towards planned cohorts and bundled delivery, which should improve economies of scale and reduce administrative overheads over time. From an operational perspective, Tautai has also moved to panel arrangements for advisers and more structured capacity development planning, with a view to reducing procurement lead times and making better use of locally available expertise.

An internal Rapid Assessment of Capacity Development Effectiveness cited in the PSC review reports that more than three-quarters of surveyed participants experienced good to significant improvements in technical knowledge, analytical skills and leadership, and over 80 per cent reported better service quality and evidence-based decision-making, suggesting that cohort-based, locally delivered capacity development is already generating institutional efficiencies as well as individual gains.

Overall, the evidence suggests that both ABSP and Tautai modalities are broadly appropriate and reasonably efficient, with ABSP leveraging national systems for scale and Tautai providing more tailored, management-intensive support where flexibility and specialist skills are required. However, the facility's efficiency is sensitive to the balance between responsiveness and process requirements, and there is a case for continued streamlining of internal processes and clearer criteria for when grant-type support is justified versus when requests should be funded from domestic budgets.

Future use of budget support versus facility modalities

The MTR confirms that general budget support remains the preferred modality for GoS and an efficient way for DFAT to channel resources through national systems. In the **next phase, ABSP could further clarify the comparative advantages of budget**

support relative to other financing instruments, including how it complements policy-based lending and project aid from other partners.

For Tautai, the next period offers an opportunity to move fully from a start-up, relationship-building phase into a more programmatic facility model built around clusters of related support. This would involve designing multi-year support packages that explicitly leverage ABSP-funded reforms and expenditures, making the interplay between modalities more visible and reinforcing value for money.

For own-source revenue, JPAM-linked policy actions and ABSP budget support can continue to anchor high-level commitments – such as amendments to the Tax Administration Act and the legal framework for automation and digital signatures – while Tautai focuses on the systems, processes and human capability needed to implement these reforms. This division of labour would make the revenue pillar of the Tautai theory of change more visible and provide a clearer causal chain from policy action, through administrative change, to sustained improvements in tax effort.

Managing management costs, additionality and substitution risks

Stakeholders recognise the high management intensity of Tautai and the risk that facility funding may substitute for expenditure that could have been financed domestically. Building on lessons learned, the **next phase should continue to apply and strengthen agreed principles and decision-rules (such as the ‘Rule of Thumb’)** on when Tautai will finance activities, including explicit tests of whether proposed support generates clear incremental benefits beyond what would otherwise occur (additionality), and whether it is sustainable and politically feasible. At the same time, any assessment of value for money needs to take account of the start-up context in which Tautai has been operating: relatively intensive management effort has been important for building relationships, creating demand across ministries and underpinning the system-level changes documented in Tautai’s MERLA products, such as the Outcomes Report and PSC Rapid Review.

Over time, management costs can be contained by continuing to bundle support into larger, well-sequenced packages, using panel arrangements and local expertise, and aligning cohort-based training and logistics with GoS cycles. For ABSP, transparency and communication about how budget support contributes to financing national priorities through the budget, including clear public messaging that funds are governed by the Public Finance Management Act and Appropriation Act, will be important to counter perceptions of opaqueness and to demonstrate the efficiency benefits of working through national systems.

4.5 Coherence, coordination and portfolio positioning

(KRQ5 plus coherence elements of KRQ1–2 and KRQ7 – Coherence, Relevance)

The Tautai’s Outcome Harvesting exercise found that many outcomes contribute to more than one IO, with IO3 and IO4 frequently appearing as secondary outcomes under IO1 and IO2, underscoring that progress in fiscal management and economic stimulus is being leveraged for community engagement and coordination rather than remaining siloed.

ABSP was consistently described as fully coherent with Samoa’s PFM framework, operating wholly through existing legislation, budget processes and Cabinet oversight. This finding aligns with the ABSP Annual Report, which highlights that Australian budget support is disbursed through the Direct Funding Arrangement, recorded in GoS budget and financial statements alongside other revenues, and overseen through standard PFM and audit processes. As noted earlier, MoF officials stressed that budget support is governed by the Public Finance Management Act, authorised under the Appropriation Act and subject to the same thresholds and oversight as domestic funds, thereby reinforcing alignment with national systems rather than creating a separate track.

Tautai’s role was generally seen as complementary to both ABSP and other partner programs. Stakeholders reported that Tautai fills gaps not covered by other donors, supports cross-cutting PFM and governance reforms, and works alongside sector-specific initiatives, such as the World Bank’s agriculture operations and market-development programs. In some agencies, such as the Samoa Bureau of Statistics (SBS), interviewees emphasised a clear division of labour between donors which avoids duplication and leverages comparative advantages: Tautai focuses on systems, logistics, equipment and capacity-building, while technical leadership for survey design and analysis comes from specialist agencies such as SPC and FAO.

For the HIES [Household Income and Expenditure Survey], it was SPC that assisted us... and for this particular survey... FAO will be the technical assistance – GoS Official

Tautai’s comments during the MTR also point to examples of potential duplication between DFAT-funded initiatives that have been actively managed – for instance, Tautua leading a health-focused survey with SBS while Tautai concentrated on governance-oriented DDP support with MWCSD. While this illustrates how DFAT and partners are using comparative advantage and sector focus to allocate work between facilities, the clarity of understanding of the intent behind the two facility investments was not so clear to the consulted stakeholders.

Within Tautai itself, staff acknowledged that **coherence across ministries, donors and systems remains challenging**, particularly given staff turnover and institutional change. They noted that the facility has intentionally moved away from numerous stand-alone initiatives towards thematic ‘buckets’ or projects that integrate analytical work, TA, and capacity development into a single consolidated workplan, to reduce fragmentation and administrative burden. Coherence is also supported by aligning new initiatives with existing legal and policy frameworks – for example, the procurement career pathway was developed from the outset by MoF in cooperation with the PSC to ensure that training would feed into structural reform rather than remain isolated.

At the same time, Tautai staff pointed to instances in which coherence is undermined by factors beyond the facility’s control, such as high turnover among partner agency teams leading to gaps in documentation and continuity.

At the start, there was a really capable team... then the team changed out a little bit, and we started seeing some gaps in documentation – Tautai staff

They also highlighted system-level incentives that weaken coherence, such as ministries under-budgeting for training on the assumption that donors will pay:

Strategically, you do not include training budgets because they said, well, you know, the donor will pay – Tautai staff

In response, Tautai is increasingly integrating support streams and working with MoF and PSC to encourage ministries to incorporate training and capacity development into their own budgets, thereby improving portfolio-level coherence over time.

Strengthening coherence across ABSP, Tautai, Tautua and JPAM

The MTR identifies real but **still partial coherence between ABSP, Tautai, Tautua and wider JPAM initiatives**, with some areas of overlapping support and opportunities for clearer division of labour. The PSC–Tautai Public Sector Strengthening partnership further enhances portfolio-wide coherence by providing a cross-cutting leadership, workforce and service-culture platform that links to reforms in MoF, SBS and MWCSA and supports the delivery of both PDS and Public Administration Sector Plan priorities. A key future direction is to use existing JPAM and sector platforms to establish a more explicit portfolio view of how these investments collectively support government priorities and where each has a comparative advantage.

This may involve designating one program as the primary vehicle for particular functions or institutions – for example, clarifying whether Tautai or Tautua leads in specific social or statistical sectors – while ensuring that cross-cutting systems issues are addressed in a coordinated way. Such an approach would help reduce fragmentation, streamline engagement for GoS counterparts and improve the cumulative impact of Australia’s support.

The JPAM aide-memoires already highlight revenue-related reforms – including prospective amendments to tax legislation and systems – as priority areas where development partners are willing to align TA support. In this context, Tautai is well placed to act as a primary vehicle for coordinated TA to the new customs and revenue entities, ensuring that partner inputs are sequenced and aligned with ABSP-linked policy actions and the broader Finance Sector Plan.

Future options for clearer division of labour and program architecture

Looking ahead to the next design cycle, **DFAT and GoS could consider modest adjustments to program architecture** to enhance how ABSP and Tautai actually operate. Options include formalising joint planning processes, identifying shared outcomes or performance indicators in select domains, or specifying lead and support roles by sector or function. The aim would be to make the underlying logic of the

portfolio more transparent and to facilitate future decisions on scaling, consolidation or exit.

Any such adjustments should remain consistent with ABSP’s Direct Funding Arrangement and JPAM governance arrangements, and avoid creating parallel oversight structures that would undermine GoS-led coordination.

4.6 Cross-cutting themes and learning

(Cross-cutting parts of KRQ1, KRQ2.7, KRQ3, KRQ4, KRQ9 – Effectiveness, Relevance, Sustainability)

Both ABSP and Tautai have made **contributions to sustainable, locally led development, though the depth and consistency of cross-cutting integration vary**. MoF staff characterised Tautai as more sustainable than previous facilities, citing its stronger integration with government systems, reliance on local staff and advisers and emphasis on institutional reform rather than stand-alone TA. As noted earlier, Tautai has supported the development and revision of manuals, guidelines and appraisal processes, and provided broader team-wide exposure to skills such as CBA and MEL, as ways of embedding new approaches beyond individual trainees.

At the same time, both MoF and Tautai staff highlighted **sustainability risks linked to workload, planning cycles and staff turnover**. Heavy operational pressures mean that available TA and training cannot always be fully utilised, particularly in the absence of realistic phasing and alignment with planning cycles.

We just haven’t had enough time to capitalise on assistance from Tautai... it’s been a lot this year – GoS Official

High turnover and historically limited career pathways mean that trained staff may move on, prompting repeated capacity-building in the same functions. These realities reinforce the importance of system-level reforms, such as clearer workforce plans, pay and progression structures, and stronger institutional arrangements for planning, rather than relying solely on project-level inputs.

On GEDSI and locally led development, the review found that both ABSP and Tautai have supported important advances. Examples include Cabinet approval of the 20 per cent GEDSI budget target within the DDP (backed by a Cabinet-approved MEL framework and revised operating manual), the launch of PSC’s Social Inclusion Sensitisation Training and integration of GEDSI in public-service induction for 184 officials, establishment of a GEDSI Community of Practice now led by MWCSO and MoF and support to accessible mass voter registration that enabled 87.2 per cent of eligible voters – including elderly people and people with disabilities – to register ahead of the snap election. Tautai’s refreshed GEDSI approach and growing collaboration with MWCSO, NOLA (Nuanua O Le Alofa) and regional partners signal a stronger strategic focus, although capacity and resource constraints at agency level still limit the shift from ‘GEDSI aware’ to fully ‘GEDSI responsive’ practice.

Within Tautai's internal Performance Assessment Framework (PAF), the cross-cutting GEDSI, climate and disaster risk reduction (DRR) area has improved from 'challenging' to 'reasonable', reflecting the accumulation of concrete inclusion outcomes and a refreshed GEDSI strategy adopted in May 2025.

On climate change and DRR, progress is more nascent and less visible in current reporting. Tautai has produced a climate change options paper, developed a thought-leadership piece on a 'blue economy' approach and helped integrate climate considerations into CBA tools, sector planning manuals and budget performance indicator guidelines; however, tangible climate risk-management and resilience outcomes are still emerging and will need more deliberate focus in the remainder of the program period.

In terms of MEL, Tautai's internal MERLA function and DFAT's IMR scores suggest that systems for monitoring, evaluation and adaptation are in place and maturing. Externally, DFAT's 2025 IMR rated Tautai 5 stars for effectiveness, efficiency, gender equality and risk management and 4 stars for disability inclusion, signalling strong performance against corporate standards. Internally, the MERLA function has expanded to include a dedicated lead, an officer, a national MERLA adviser and an Australian mentor, and has begun using outcome harvesting, rapid modality reviews, project theories of change and tools such as DAKI (what to drop, add, keep, or improve) and the 'Rule of Thumb' have strengthened evidence-informed decision-making within the facility. Findings from the Outcomes Report and the PSC Rapid Review suggest it may now be timely to revisit and modestly adjust Tautai's program logic and selected indicators to better capture cross-government outcomes in public administration, ICT and GEDSI while remaining realistic for the next phase.

However, the extent to which these practices are fully embedded in GoS systems and consistently inform high-level policy and budgeting choices remains uneven. Further work is needed to support ministries in developing and using their own MERLA systems and to ensure that ABSP and Tautai evidence is systematically fed into JPAM design, national planning and budget processes.

Consolidating GEDSI gains and moving from awareness to practice

Both ABSP and Tautai have contributed to meaningful GEDSI advances, including the DDP GEDSI budget target, PSC's Social Inclusion Sensitisation Training and improved accessibility of voter registration. The next phase should focus on moving beyond awareness and pilot initiatives towards sustained changes in budgeting, HR practices and service delivery that systematically address gender inequality and exclusion.

This will require closer collaboration with key GEDSI actors, improved use of disaggregated data and stronger incentives within planning and monitoring frameworks to integrate GEDSI into core business, not just standalone activities. ABSP-linked policy dialogue and Tautai's advisory and capacity-building role can work together to encourage the inclusion of these expectations in JPAM actions and sector plans, in line with the ABSP design's emphasis on long-term dialogue and partner influence rather than prescribing JPAM content.

Scaling climate, DRR and ICT / data systems integration in the next phase

Progress on climate change and DRR is emerging but remains less visible and mature than GEDSI. In the coming years, Tautai's work on climate options, blue economy thinking and integration of climate considerations into CBA and sector planning can be scaled and linked more explicitly to ABSP-supported policy and budget decisions. This is consistent with ABSP's design, which recognises climate resilience and climate-related JPAM actions as a growing area of engagement under Pillar 2 but does not yet position ABSP as the primary vehicle for climate finance.

At the same time, GoS feedback and the State-of-Technology Review point to the need for a more coherent whole-of-government approach to ICT and data systems, including interoperability and sustainability. **ABSP and Tautai can help anchor an agreed set of ICT priorities, coordinate support across key agencies**, and ensure that investments in equipment, software and skills are mutually reinforcing rather than fragmented.

Strengthening MERL systems to inform future JPAM and budget decisions

Tautai's internal MERLA function has developed sophisticated tools and practices, but their influence on GoS systems and high-level decision-making is variable. **A future focus is to support ministries in establishing and using their own MERL systems**, ensuring that evidence from ABSP and Tautai feeds systematically into JPAM negotiations, national planning and budgeting.

This could include co-developing light-touch outcome frameworks for key reforms, building capacity to interpret and use data, and creating regular spaces – such as combined annual reflection workshops – that bring together GoS, DFAT and other partners to review evidence and adjust plans. Over time, this would help anchor both investments more firmly in a culture of learning and adaptive management driven by government needs.

5 Future directions and next-phase options

In the broader political-economy environment, political stability is anticipated over in the next five years, following the installation of the new Samoan Government. While this stability is expected to support the overall continuity of governance, the extent to which it enables further strengthening of existing systems and the effective delivery of support under ABSP and Tautai will depend on ongoing institutional capacity, policy implementation, and an efficient workforce.

ABSP and Tautai are broadly fit for purpose and performing well, a view that is consistent with DFAT’s internal assessments of Tautai’s effectiveness and efficiency and with ABSP’s Annual Report narrative on Samoa’s fiscal performance and reform progress; the next phase should concentrate on sharpening focus, deepening coherence and consolidating GoS ownership, with a stronger, explicit emphasis on domestic revenue mobilisation as a core pillar of fiscal resilience.

5.1 Strategic directions

Preserve core settings, sharpen focus

Maintain ABSP as the primary vehicle for predictable budget support through JPAM, and use Tautai as the flexible facility that underpins key JPAM reforms and systems in line with ABSP’s design, which envisages Tautai providing targeted technical assistance and evidence to support JPAM prior actions and ABSP Annual Plans. Narrow Tautai’s scope to a smaller set of high-leverage domains: PFM and fiscal management, domestic revenue mobilisation, public sector performance and workforce, ICT / data systems and locally led development.

Elevate domestic revenue mobilisation

Treat own-source revenue as a visible, third pillar alongside expenditure control and debt management, anchored in the separation of customs and revenue, the new tax system and related legal reforms. Use ABSP’s participation in JPAM to anchor policy and legal changes, and Tautai to support organisational design, risk-based compliance, digital transition and change management in the new revenue entity.

Program-logic review

Review and update Tautai’s program logic and selected indicators, drawing on the 2025 Outcomes Report and rapid reviews, to ensure that IO and EOPO expectations remain realistic, capture cross-government outcomes (especially in public administration and GEDSI), and align with GoS and PSC priorities.

Consolidate locally led, inclusive and climate-aware reform

Deepen GoS leadership at every stage of the reform cycle and move GEDSI and climate change from awareness into routine budgeting, HR and sector planning practice, drawing on Tautai’s advisory role and ABSP’s policy dialogue platforms. This includes consolidating the PSC–Tautai Public Sector Strengthening partnership as a central vehicle for leadership, workforce and service-culture reforms, and using CEO Talanoa /

Faaso forums and NUS / USP programs as anchor platforms for whole-of-government behaviour and systems change

5.2 Modality and portfolio use

Clarify when and how to use each modality

For ABSP, agree on a short set of principles for selecting JPAM actions (realistic implementation building on the ABSP Investment Design's emphasis on strong GoS ownership, fiscal resilience and inclusive economic growth as core selection criteria). For Tautai, apply explicit criteria for funding (alignment with EOPOs, additionality to GoS resources, system-level impact, political-economy feasibility) to manage demand and reduce substitution risks.

Make revenue support a joint flagship area

Use JPAM to frame revenue-related policy actions and milestones, as already envisaged in the Finance Sector Plan and ABSP theory of change, while Tautai leads on TA and capacity-building support requested by MoF and the new customs and revenue entities. Present this as a joint ABSP–Tautai flagship that directly supports Samoa's fiscal space and medium-term debt sustainability.

5.3 Coherence, capacity-building and systems

Use JPAM to drive portfolio coherence

Use JPAM annual missions and the Finance Sector Plan as the main tools to clarify the division of labour among ABSP, Tautai, Tautua and other partners, including in statistics, ICT / data and community-level development. Where possible, designate a lead program for specific functions or institutions to reduce overlap and transaction costs.

Make training, workforce and ICT support genuinely strategic

Align Tautai's training and capacity-building work with PSC's National Workforce Plan, focusing on PFM, revenue, procurement, MEL and ICT, and progressively increasing GoS cost-sharing for core training. Prioritise a small number of whole-of-government ICT and data investments that unlock cross-cutting gains (for example, tax, payments, statistics), coordinating partner inputs through MoF and JPAM.

For PSC and other central partners, the next phase should also progressively introduce explicit sustainability strategies – such as gradually increasing GoS budget contributions to leadership and HR programs and using policy-maturity assessments to target support – to reduce long-term dependence on facility funding while protecting core reforms.

5.4 Succinct recommendations for ABSP and Tautai

For ease of uptake, the MTR recommends the following high-level recommendations for consideration by DFAT and GoS, with indicative lead and supporting responsibilities:

Recommendation 1: Reaffirm ABSP as the primary budget-support instrument and Tautai as the main governance and systems facility, with a tighter focus on a limited set of core focus areas.

- Lead: DFAT Post (for ABSP positioning), MoF (for GoS confirmation of roles), Tautai facility (for operational focus).
- Support: DFAT Canberra (policy alignment), PSC and other central agencies (for systems and workforce focus).

Recommendation 2: Elevate domestic revenue mobilisation to a central objective for the next phase, with a clearly articulated ABSP–Tautai package that centres on the new customs and revenue entities and the tax system.

- Lead: MoF and Ministry of Revenue (policy and administration), DFAT Post (ABSP JPAM framing), Tautai facility (TA and capacity support).
- Support: DFAT Canberra (financing parameters), other JPAM partners (technical and policy inputs).

Recommendation 3: Review and update Tautai’s program logic and selected indicators, to ensure expectations capture cross-government outcomes achieved to date and align with updated GoS priorities.

- Lead: Tautai facility leadership and MERLA team.
- Support: DFAT Post (MEL standards and approvals), MoF and PSC (validation and alignment with GoS frameworks).

Recommendation 4: Adopt and apply concise, jointly agreed principles for ABSP policy actions and Tautai facility funding decisions, including explicit tests for additionality and substitution.

- Lead: DFAT Post and MoF (agreement of principles and application to JPAM and facility governance).
- Support: DFAT Canberra (corporate alignment), Tautai facility (operationalisation in programming and appraisal tools).

Recommendation 5: Use JPAM and sector platforms to define and periodically review division of labour between ABSP, Tautai, Tautua and other partners, starting with finance, statistics, ICT and community development.

- Lead: MoF / MFAT (JPAM and aid coordination), DFAT Post (Australian portfolio coherence).
- Support: Tautai and Tautua facilities (inputs on comparative advantage and activity mapping), other partners (World Bank, NZ MFAT, ADB, European Union).

Recommendation 6: Systematically align Tautai’s training and advisory support with PSC and sector workforce priorities, and centre a small number of high-impact ICT / data investments that enable revenue, PFM and service-delivery reforms.

- Lead: PSC (workforce priorities and sustainability parameters), MoF and MCIT (ICT / data priorities), Tautai facility (design and delivery).
- Support: DFAT Post (resourcing and approvals), line ministries and non-state actors (demand articulation and participation).

Recommendation 7: Integrate GEDSI, climate change and locally led development requirements into Tautai workplans and use ABSP’s JPAM policy dialogue and Annual Plan process to progressively promote these considerations as standard expectations in JPAM actions, monitored through existing GoS MERL systems.

- Lead: MoF and MWCSD (policy and systems integration), Tautai facility (practical tools and support to capacity-building), DFAT Post (JPAM dialogue and ABSP Annual Plans).
- Support: PSC (integration into HR, performance frameworks), other central and sector agencies (sector-specific implementation).

Overall, the proposed next-phase agenda aligns closely with priorities articulated at the March 2026 partners reflection, providing a coherent pathway to move from incremental support towards more transformational, system-level change while maintaining strong GoS leadership.

Appendix A Tautai Program Logic

Tautai Program “Fale” 2022–2030

Accessible text version for screen reader users

About this accessible version

This Word document presents the diagram as structured text before the visual image. Headings, numbered lists and simple tables have been used so screen reader users can navigate the content in a logical order. The original diagram is included at the end as a reference image with alternative text.

Program objective

Equitable economic recovery and growth in Samoa with improved fiscal efficiency, reducing the country’s vulnerability to debt and external shocks.

End of program outcomes

Outcome	Statement
End of Program Outcome 1	Ministry of Finance and the Executive develop and execute fiscal policies and annual national budgets with clear policy intent to improve Samoa’s fiscal position and deliver on improved social wellbeing.
End of Program Outcome 2	Government of Samoa finances and delivers community level economic development that stimulates inclusive broad-based productivity and growth.

Intermediate outcomes: the four pillars

Pillar	Intermediate outcome
Pillar 1: Fiscal Management	Improved finance sector and whole-of-government coordination and oversight of reforms in revenue collection and public financial management.
Pillar 2: Economic Stimulus and Investment	Economic stimulus investments delivered by GoS and other partners in line with the Pathway for the Development of Samoa.

Pillar	Intermediate outcome
Pillar 3: Community and Private Sector Engagement	GoS policy reforms and investment choices informed and supported by industry and the community.
Pillar 4: Multi-Stakeholder Collaboration	Improved integration and coordination of investments within Government and with external stakeholders.

Key outputs

- GoS identifies and addresses internal technical and policy constraints and opportunities in tax reform, procurement and public financial management.
- Strengthened planning and decision-making processes across whole-of-government to prioritise and manage investment.
- Senior public sector leaders provide impartial evidence-based advice to GoS on fiscal management and economic development issues.
- Key GoS agencies respond to emerging and immediate Government fiscal and economic policy and implementation priorities.
- Public, private sector and civil society organisations engage constructively in public policy discourse on key fiscal and economic reforms.
- GoS leads strengthened aid coordination mechanisms and processes.

Six delivery mechanisms

- Technical/Advisory Support
- High impact priority projects
- Capacity Building, mentoring, twinning
- Grants to GoS agencies
- Partnerships between private sector groups and civil society organisations and GoS
- Development Partner Engagement

Plain-language summary of the program logic

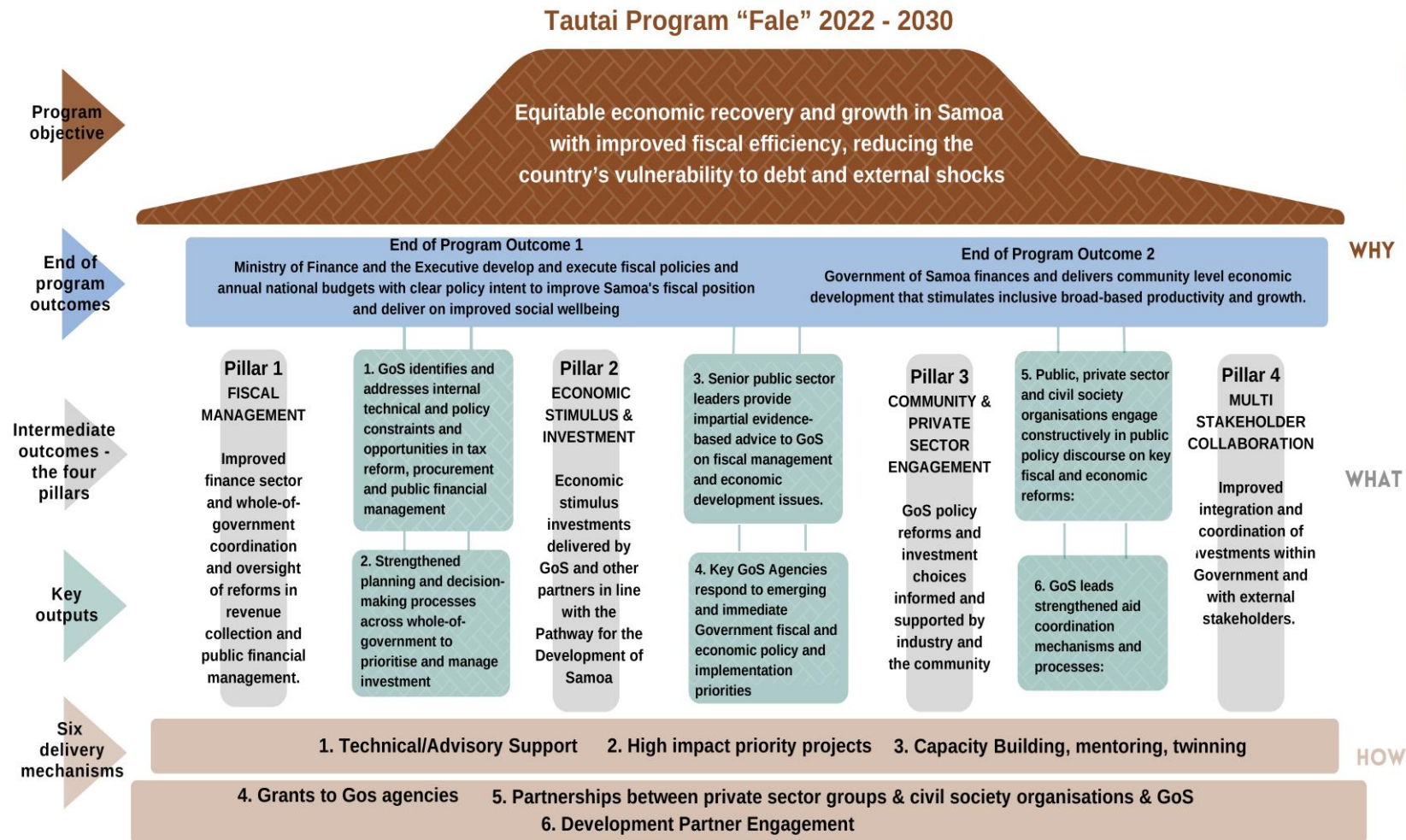
Why: The program aims to support equitable economic recovery and growth in Samoa while improving fiscal efficiency and reducing vulnerability to debt and external shocks.

What: The program logic is organised around two end-of-program outcomes, four intermediate outcome pillars, and six key outputs.

How: The work is delivered through technical and advisory support, high impact priority projects, capacity building, grants, partnerships, and development partner engagement.

Appendix: Original diagram

The original visual diagram is included below for reference. The same content is provided in structured text above.



Appendix B Detailed methodology

A.1 Overall approach

The review adopts a mixed-methods design structured around nine KRQs, each linked to explicit sub-questions and relevant OECD-DAC / DFAT MEL criteria (effectiveness, relevance, efficiency, coherence/strategic alignment, sustainability and modality appropriateness).

The review is both summative and formative: it assesses progress toward IOs and EOPOs to date, while also generating forward-looking lessons on investment design, delivery modalities and partnership approaches across ABSP and Tautai.

A.2 Ethical and cultural considerations

The review is conducted in line with: DFAT’s Ethical Research and Evaluation Guidance Note, the Australian Evaluation Society Guidelines for the Ethical Conduct of Evaluations, and the Australian Council for International Development’s principles for ethical research and evaluation in development. Key implications include systematic risk assessment, informed consent, privacy and confidentiality safeguards, and explicit attention to potential physical, social, psychological and cultural harms and benefits.

A do-no-harm and beneficence approach underpinned all engagement, with the aim that the review generates tangible value for DFAT, GoS and other participants. Data (recordings, transcripts, notes) are stored securely on Sustineo systems, with restricted access and retention for seven years unless otherwise agreed with DFAT.

Cultural appropriateness is ensured through:

- inclusion of Samoan research and engagement specialists with deep contextual and language expertise
- use of Talanoa-informed, relational interviewing practices
- sensitivity to Pacific values of respect, reciprocity and collective decision-making in the design of tools, sequencing of meetings and interpretation of evidence.

A.3 Data collection methods

Document review and analysis

Document analysis is the primary method for establishing the program logic, contextual baseline and initial evidence against each KRQ. Sources include investment design documents, JPAM aide-memoires, annual and six-monthly reports, Tautai MERLA plans and rapid assessments, DFAT Investment Monitoring Reports (IMRs), GEDSI and capacity development reports, and relevant GoS sector and national plans.

Table 3 indicates the document sources used to address each review criteria and KRQ. The table currently proposes the questions to be answered by the documentation that

which has already been provided to the review team by either DFAT or the Tautai Partnership Team.

Table 3: Review questions and documents

Key review questions	Document source
KRQ 1 To what extent have the ABSP and Tautai investments achieved progress towards their IOs and EOPOs?	GOS national development plan, investment design documents, annual plans, annual reports, Outcomes Report
KRQ 2 How effectively have the ABSP and Tautai investments worked to achieve progress towards their EOPOs?	Investment design documents, annual plans, annual reports, IMRs, communications material, annual reflection workshops, Outcomes Report
KRQ 3 Are Tautai’s program objectives and focus areas still relevant?	Investment design documents, annual plans, annual reports, IMRs, annual reflection workshops
KRQ 4 Is the current approach appropriate and efficient in contributing to achievement of EOPOs?	Investment design documents, annual plans, annual reports, IMRs, MERLA rapid assessments, communications material, Outcomes Report
KRQ 5 To what extent have the ABSP and Tautai investments complemented each other and worked coherently to support shared objectives?	Investment design documents, annual plans, annual reports, annual reflection workshops
KRQ 6 How well has JPAM worked as a mechanism for Australia to improve Samoa’s fiscal resilience to withstand future shocks?	Annual plans, annual reports, IMRs, MERLA rapid assessments, communications material, annual reflection workshops
KRQ 7 To what extent have the general budget support and facility modalities supported Australia and Samoa’s bilateral partnership objectives and development priorities?	Investment design documents, annual plans, annual reports, IMRs
KRQ 8 To what extent has the program’s flexibility and responsiveness impacted on the achievement of EOPOs?	Investment design documents, annual plans, annual reports, IMRs, annual reflection workshops, Outcomes Report
KRQ 9 To what extent have the ABSP and Tautai programs supported DFAT’s approach to sustainable locally led development with its interventions?	Investment design documents, annual plans, annual reports, IMRs, MERLA rapid assessments, communications material, annual reflection workshops

The document review sought to draw out recurring themes and patterns across the available evidence rather than relying on highly granular coding of every data point. Given the large volume of documentation and the overlap in content across sources, the team focused on synthesising consistent messages, testing areas of divergence, and identifying illustrative examples that clarify key issues. Major findings were developed by bringing together insights from documents, stakeholder consultations and available quantitative data, with explicit consideration of evidence strength and any notable gaps or limitations.

Stakeholder consultations

Key informant interviews (KIIs) and small group discussions were used to explore progress, constraints, political-economy dynamics and future options under each thematic area. A core interview guide, structured by KRQs and sub-questions, guided Talanoa discussions and was tailored by stakeholder category to ensure relevance and manage interview length.

Stakeholder groups include DFAT (Post and Canberra), GoS central agencies (MoF, Ministry of Foreign Affairs and Trade (MFAT), Public Service Commission (PSC)), other GoS ministries, non-state actors and development partners. A prioritised list of up to 82 stakeholders, with 76 designated as priority, informs sampling, with purposeful selection of GoS beneficiary agencies linked to specific Tautai support for more in-depth inquiry.

Consultations were conducted in person during the in-country mission to Samoa and online where necessary, typically 60 minutes for individual KIIs and up to 2 hours for group sessions. Informed consent (implied or verbal) is obtained using a participant information sheet that outlines purpose, voluntary participation, confidentiality and data use; interviews may be recorded with consent or documented through detailed notes only.

To minimise consultation fatigue and duplication, the team coordinated with the parallel Tautua MTR to align stakeholder engagement, including shared interviews where stakeholders spanned both reviews.

Sampling and stakeholder mapping

Stakeholder sampling was purposeful and guided by:

1. coverage of the main program components and delivery modalities
2. representation of key institutional perspectives (GoS, DFAT, facility, non-state actors, development partners)
3. feasibility within time and resource constraints.

Stakeholder mapping (Table 4) linked each KRQ and criterion to stakeholder groups, using a simple relevance rating to guide the depth and focus of questions for each group. A “Y” indicates that a criterion or question is highly relevant for that stakeholder group, while an “N” indicates not fully relevant or stakeholder has limited visibility; this mapping underpinned both the interview schedule and the tailoring of questions.

Table 4: Review questions and stakeholder groups

(Key: Y = Relevant to the stakeholder group; N = Not fully relevant or stakeholder has limited visibility)

Stakeholder group	KRQ1	KRQ2	KRQ3	KRQ4	KRQ5	KRQ6	KRQ7	KRQ8	KRQ9
DFAT Post	Y	Y	Y	Y	Y	Y	Y	Y	Y
DFAT Canberra	Y	Y	N	N	Y	Y	Y	N	N
Tautai facility	Y	Y	Y	Y	Y	Y	Y	Y	Y
MoF	Y	Y	Y	Y	Y	Y	Y	Y	Y
MFAT	Y	Y	Y	Y	Y	N	Y	Y	Y
PSC	Y	Y	Y	Y	Y	N	Y	Y	Y
Other GoS ministries	N	N	N	N	Y	Y	Y	N	N
Non-state Actors	N	N	N	N	N	Y	Y	N	N
Development partners	N	N	N	N	Y	Y	Y	N	N

Limitations

Stakeholder-related limitations included gaps in availability for some priority consultees and the need to coordinate timing with other concurrent reviews. However, the extensive documentation available for ABSP and Tautai substantially mitigated these constraints, so impacts on review findings were minimal; where they affected particular KRQs, this is clearly signposted in the findings.