

Accountability ecosystems political economy analysis

Tuvalu country study

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Photo: Iconic Tuvaluan cultural handicrafts of the recognisable star-shaped pendant (Tui) made of white cowrie shells and brown shells and a Tuvaluan intricate woven fan.



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Acronyms

ADB	Asian Development Bank
CDA	Community Development Assistance
EKT	Te Ekalesia Kelisiano Tuvalu (Church of Tuvalu)
FTF	Falekaupule Trust Fund
GEF	Global Environment Fund
GCF	Green Climate Fund
MP	Member of Parliament
NGO	Non-Government Organisation
OAG	Office of the Auditor General
ODPP	Office of the Director of Public Prosecutions
PAC	Public Accounts Committee
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
PSC	Public Service Commission
TANGO	Tuvalu Association of NGOs
TNYC	Tuvalu National Youth Council
TPSO	Tuvalu Private Sector Organisation
TTF	Tuvalu Trust Fund
UNDP	United Nations Development Programme
WB	World Bank

Executive Summary

The term accountability is challenging to articulate in the Tuvaluan language, revealing its status as a foreign notion introduced by external actors. Interviews suggest that Tuvaluans are more comfortable discussing accountability in English, associating it with concepts like good governance and transparency. Varied local interpretations of accountability draw on the concepts of '*Tautua*' (to serve) and notions of leadership, support, and the strength of '*Va*' (personal relationships) which reflects a collective commitment to the island and its people. The Tuvalu national strategic plan, *Te Kete*, emphasises "*ava mo te fai mea tonu*," translating to 'respect and integrity.'

An interplay between formal and informal systems shapes accountability in Tuvalu – with the ecosystem spanning government and customary institutions. The political structure, based on a modified Westminster government, coexists with the traditional *Falekaupule*, headed predominantly by male chiefs and endowed with exclusive decision-making authority to uphold traditional governance methods and principles. This hybrid governance arrangement introduces complexities to the delineation of governance boundaries and who is accountable for what. The traditional *Falekaupule* and *Kaupule* (administrative arm of the *Falekaupule*) governance structures, alongside church leaders, significantly influence policy decisions. Political leaders, primarily based in the capital, depend on these local leaders for popular support and are held to account by communities for delivering for them locally.

Tuvalu's recent constitutional review reaffirms the country's commitment to its Christian identity and values, as well as acknowledging the *Falekaupule* as the primary customary governance system. Climate change, an existential challenge for Tuvalu, has attracted significant external funding that makes accountable public financial management all the more important but also raises challenging questions about future governance arrangements. The overwhelming focus on the climate crisis and its implications for Tuvalu dominates public policy to such an extent that issues such as accountability are easily crowded out.

Donors play a significant role in influencing Tuvalu's formal institutions of accountability, but at the local level these continue to be refracted through strong informal institutions and a tightly networked society. Formal accountability institutions are not only constrained by limited resources, affecting their operational efficacy, but are also susceptible to 'isomorphic mimicry,' where the adoption of structures from foreign countries does not necessarily translate into functionality, leading to 'premature load bearing,' where these institutions are burdened with responsibilities beyond their current capabilities (Andrews et al 2013). Thus, while formal accountability institutions and actors, including legislative acts and the Auditor-General, Ombudsman and others, are seen as important, they operate with limited resources (both human and financial), are expected to deliver beyond their means, are not highly prioritised and operate in a context of socially-dense networks that mean accountability looks different to formal plans on paper. Civil society and the media are also very small and not very influential in a context where government is by far the largest employer.

In this context, strengthening accountability will need to work through both customary and formal governance structures, including the *Falekaupule* and *Kaupule*, given their interwoven roles and the commitment to these customary institutions in recent constitutional amendments. Three potential strategies are put forward. Creating platforms for dialogue between the *Falekaupule*, church leaders, and formal government officials could facilitate a mutual understanding of roles and responsibilities,

leading to a more cohesive governance model. This collaboration could be institutionalized through joint committees, shared governance initiatives, or community consultation processes that bridge the gap between formal and informal systems. It can also build a shared understanding of how accountability functions are divided and empowering these entities with the necessary support and resources to enhance their accountability functions would help make accountable governance and finance more meaningful for Tuvaluans, especially in the outer islands.

In the formal governance space, given that government employs a large number of Tuvalu's population and socially dense relations can deter contestation, support to accountability might usefully take two approaches. First, strengthening existing formal accountability actors such as the Office of the Ombudsman, Auditor General's Office and Public Accounts Committee (PAC), to ensure existing checks and balances operate more effectively. For the Office of the Ombudsman, this might include support to identify a new Ombudsman to fulfil the nearly two-year vacancy. It may also include work planning to make best use of scarce resources and building the public and political profile of these institutions.

Second, accountability actors outside of government could be supported to increase contestability of political and financial decision making. This might include accountability training or toolkits provided to Members of Parliament (MPs), particularly those in opposition, to play a stronger oversight function. Similarly, supporting Non-Government Organisations (NGOs) like the Tuvalu Association of NGOs (TANGO) and the Tuvalu National Youth Council (TNYC) can help to build external checks and balance.

Third, recognising the hybrid approaches to accountability in place in Tuvalu, efforts could focus on bringing formal and customary processes into greater alignment within the accountability ecosystem. This might involve creating platforms for dialogue between the Falekaupule, church leaders, and formal government officials to facilitate a mutual understanding of roles and responsibilities, leading to a more cohesive accountability model. This collaboration could be institutionalized through joint committees, shared accountability initiatives, or community consultation processes that bridge the gap between formal and informal systems. It could also build a shared understanding of how accountability functions are divided and empowering these entities with the necessary support and resources to enhance their accountability functions would help make accountable governance and finance more meaningful for Tuvaluans, especially in the outer islands.

Contents

Acknowledgements	i
Acronyms	ii
Executive Summary	iii
Contents	v
Introduction and methods	1
How accountability is understood and practiced in Tuvalu	2
Contextual features shaping accountability	4
Rules and norms shaping accountability	6
People, power, interests and relationships shaping accountability	11
Synthesis: Opportunities and challenges in Tuvalu's accountability ecosystem	18
Recommendations	19
References	22
Interviews	23

Introduction and methods

Tuvalu is a large ocean state but with small landmass, where accountability practices operate in the context of dense social networks, a large government and with deep cultural roots to customary values. Accountable public finance and government decision making have become all the more pressing as climate finance flows into the country, and the impacts of climate change are increasingly felt, albeit in variable ways by different parts of the population. Tuvalu's accountability ecosystem must thus be prepared for grappling with accountability concerns that have very real existential consequences for people and their identity and for the geography of Tuvalu.

This country report is part of a wider research project looking at Pacific understandings and practices of accountability across the North and South Pacific and how these are shaped by particular contextual histories and current political-economy realities.¹ The aim is to start with how accountability is thought about and practiced locally, by Pacific Islanders, and to identify constraints and opportunities for strengthening accountability from this basis. This is in contrast to externally imposed ideas of accountability and how it should be progressed, which have gained little traction despite many years of often well-intended efforts.

The study uses a political economy analysis methodology to examine how structures or contextual features, institutions (formal and informal rules) and the power, agency and interests of individuals combine to create both constraints and opportunities for change in accountability practices. Accountability is thought about as an inherently political concept – as privileging particular interests and excluding others. It is also thought about as an ecosystem. That is, there are a wide range of actors that play varying and interrelated accountability roles – both formal actors outsiders tend to think about first, such as ombudsmen and anti-corruption commissions, but also others such as the Church, customary governance actors, civil society and the media. It is this entire network (or 'ecosystem') that shapes what accountability looks like and thinking more expansively about who is relevant to accountability opens up potentially new avenues for strengthening accountability (see Denney, Nimbtik and Ford, 2023).

In Tuvalu, research was undertaken through a review of relevant academic and grey literature, alongside 17 interviews with accountability ecosystem actors in Funafuti in October 2023 and 15 interviews in the three central islands of Nui, Nukufetau and Vaitupu, with a focus on customary and religious leaders, women and youth. While it was not possible to undertake research in all islands, getting beyond the capital of Funafuti provided important glimpses of how accountability and PFM is thought about and experienced by a wider sample of Tuvaluan people, as well as documenting differences in perceptions in the capital as compared to the regions. Analysis involved distilling key themes that emerged across the interviews.

The remainder of the paper is structured as follows. Section 1 summarises understandings of accountability in Tuvalu. Section 2 details some of the contextual features that shape how accountability is thought about and practiced. Section 3 considers the formal and informal rules that

¹ Six country studies are taking place in Solomon Islands, Vanuatu, Tuvalu and Kiribati with two remaining countries to be selected.

inform how accountability functions (or does not). Section 4 maps the actors, power and interests of Tuvalu's accountability ecosystem. Finally, section 5 synthesises these political economy elements to identify potential constraints and opportunities for change and sets out recommendations. Throughout, images are used to assist in conveying key points of analysis.

How accountability is understood and practiced in Tuvalu

Accountability is a difficult concept to translate and explain in the Tuvaluan language. Most interviewees when asked to define this word in Tuvaluan found it difficult to do so. Interviewees within Tuvalu's accountability ecosystem in Funafuti preferred to speak to the concept of accountability in English and readily connected it with English concepts of good governance and transparency. This highlights the extent to which 'accountability' is thought of as a foreign concept, introduced by external actors, such as donors and foreign governments.

Accountability language is nonetheless apparent in a range of national development plans and in national legislation. The 2004 Malefatuga Declaration sets out a vision for 'good governance' for Tuvalu which was expanded upon in the 2005-2015 Strategic Plan (Te Kakeega II) by establishing key commitments and targets for Accountability, Public Financial Management (PFM) and the establishment of the Ombudsman's office within its Good Governance section. It is written commitments and legal instruments such as these which appear to have shaped the understanding of accountability by government agencies and civil servants and most people interviewed in government connected accountability with formal legal frameworks and public resources. Themes such as PFM, decision-making and the accountable use of public resources came out strongly. An additional perspective raised by the Public Service Commission (PSC) also noted that accountability is seen in the form of government employees' ethical conduct.

Alongside this formal embrace of the English language concept of accountability by national government representatives, however, a range of broader Tuvaluan concepts emerged as relevant. This can be seen in the current national strategic plan (Te Kete), for instance, which has a Tuvaluan concept of "*ava mo te fai mea tonu*" translating to 'respect and integrity'. Other Tuvaluan concepts that came out of the interviews in an attempt to define and connect with the concept of accountability, included '*tautua*' which means 'to serve,' as it captures roles performed by individuals or organizations within the community that benefit everyone. This concept of service is deeply ingrained in the culture and is often emphasized by elders as a call to action for the youth who use Tautua to inspire young people to work diligently and serve both their elders and community. The youth ('*Te Malosiga*') are seen as a critical 'backbone' of the community and it was reported that there was a need to instil with them the values of service, decision making and maintaining their contribution to the community.

One interviewee shared that when talking about community, governance and accountability that it referred to the strength of the '*Va*' (personal relationship) between its people (interview with National Youth Council representative, October 2023). The smallness of Tuvalu, both in terms of population and land geography, facilitates a close connectedness and relationality between its people.

The youth representative also described that, ‘everyone knows each other, and we can always find a personal relation in most places’. This helps to explain why ‘the Va’ is so central. It also means that the lines between the formal and informal are often blurred as most people in formal positions of authority will have personal relationships with many of those they professionally engage with – creating both opportunities and challenges for accountability.

This concept of the ‘Va’ resonated with interviewees in the three outer islands who noted that accountability in general also means “leadership and support”. They shared that the most important thing in the discussion with Leaders is to listen to community needs and to make sure their decision is for the benefit of the community (Interview with community member Vaitupu, October 2023). Furthermore, people in outer islands also spoke about accountability being tied to family values of duty of care and noted that within homes people look to ‘elders’ (parents or siblings) to fulfill their responsibilities of care and wellbeing:

In our family setting in Tuvalu, if you are the elder, you are entitled to be the responsible one amongst the rest of your siblings. Our parents would rely on us for almost everything, from house chores to community functions and church contributions, family commitments (weddings and funerals), and many more. It is that belief ... that you are the eldest child, you are accountable to any family matters regardless. This happens not only in the family but in the church, government, and community groups (youth, women) setting as well. We saw our Pastors or Ministers as leaders who would be responsible for our needs and provide the required service accordingly (Interview with youth representative Nui, October 2023).

In this sense, relationships of accountability begin within the family and extend to local leaders within the community – with ‘leaders’ (whether family members or community members) expected to take responsibility for serving others. This concept still resonates in Funafuti with government leaders and it was noted that through personal ties, a person can show up at a MPs house in Funafuti and raise an issue directly. As such the request for serving community needs is still present.

Government involvement in and influence on people’s lives is greater in the capital of Funafuti, but leaving the capital and moving to the outer islands there is a stronger influence of and reliance on traditional governance structures and local government mechanisms, such as the Falekaupule and Kaupule. When speaking about public finances and resource management, participants largely saw these as the responsibility of the government. But more general discussions on the term accountability highlighted that ‘leader values, service to their people and maintaining strong relationships’ (Interview with community member Nukufetau, October 2023) are considered core to accountability and which people feel they can connect without any knowledge of the policy legal framework that exists in government. Discussions with Church leaders also identified connections between accountability and the notion of stewardship of both the spiritual and physical wellbeing of the people. Values such as love, care and forgiveness were considered important in underpinning Christian understandings of accountability (Interview with EKT Church, October 2023).

When asked about issues of accountability and corruption, people did not highlight any significant instances of corruption or misuse of public resources, but rather highlighted improper behaviour of some officials and the lack of disciplinary measures to address this, including the lack of action by the Ombudsman’s office, the Public Service Commission and Human Resources Department. Traditional accountability ‘watchdog’ institutions, such as civil society and the media, were largely viewed as ineffective in being able to call out such behaviour.

Contextual features shaping accountability

Three contextual factors stand out as influencing how accountability is understood and practiced in Tuvalu: its unique geographical and social network dynamics; the historical backdrop intertwined with colonialism and Christianity; and the influential role of cultural and traditional values. Deep-seated cultural values emphasize communalism and fostering of unity but also open avenues for favouritism and nepotism. These factors collectively shape the contours of accountability in Tuvalu, where formal and informal mechanisms intersect amid the challenges of climate change and external donor influences.

GEOGRAPHY, DEMOCRAPHY AND SOCIAL NETWORKS

The nation's small population and closely interwoven social fabric underscore the communal nature of decision-making, often rooted in familial and support networks. Tuvalu is a small island nation (or a large ocean state) in the Pacific Ocean that is made up of nine small islands which have a combined land area of 26 square kilometers (26km²) and a total population of 10,778 people (SPC, 2023). This relatively small population and limited landmass results in a closely interconnected community where virtually everyone is familiar with one another. This distinctive socio-cultural context plays a significant role in shaping the perception and practice of accountability within the Tuvaluan society. The importance of relationships in such a socially-dense setting means that there is a high degree of visibility of behaviour – which can act as a check on corrupt or otherwise unaccountable behaviour. At the same time, however, Tuvalu's closely-knit community structure and the compactness of the country also allows space for favouritism towards familial and friendship ties to prevail over the collective interest of the community.

There is a strong national identity as 'Tuvaluan' with close cultural and relational ties across the islands. Communalism emerges as a pivotal mechanism that shapes the dynamics of accountability. It is deeply ingrained in the Tuvalu society that individuals in positions of authority or elder have a natural responsibility to serve the broader community.

COLONIALISM AND CHRISTIANITY

Tuvalu's history traces back 2000 years when it was settled by people from western Polynesia. During British colonialism from 1892 to 1976, this group of islands was called the Ellice Islands and was administratively connected with the Gilbert Islands (now Kiribati) and other British territories in the central Pacific until 1975. These islands, had cultural and geographical differences, resulting in each separating as its own community before achieving independence (Faniu, 1983). As such, Tuvalu only experienced a singular independent government administration since independence in 1978.

British colonial history and the profound influence of Christianity shape governance and regulatory practices, culminating in the recent recognition of Tuvalu as a Christian nation. The introduction of Christianity to Tuvalu is attributed to Polynesian missionaries, primarily from Samoa, rather than European missionaries. Polynesian pastors, who were sometimes criticized for assuming authoritarian roles, challenged the authority of the '*Aliiki*' (Tuvaluan chiefs) by discouraging traditional singing and dancing, and were seen as agents of cultural imperialism (Faniu, 1983). Missionaries played a pivotal role in imposing external control, improving literacy, scriptural knowledge, and adherence to church

standards. The process marked a shift towards external governance, superimposed on existing modes of internal governance of the customary system. The intertwined dynamics of Christianity, colonial control, and local agency underscore the multifaceted governance journey in Tuvalu's history (Goldsmith, 2019).

In Tuvalu today, Te Ekalesia Kelisiano Tuvalu, (EKT), commonly known as the Church of Tuvalu and has a membership of more than 90% of the population and its establishment is considered a major national achievement (Faniu 1983). The church has also had a key role in the establishment of schools in Tuvalu and their religious mandate facilitated the widespread introduction of formal education and contributed to a profound shift in societal norms and traditions, including shaping people's understanding of accountability and governance values.

EXISTENTIAL THREAT FROM CLIMATE CHANGE AND CHALLENGES TO SOVEREIGNTY

Tuvalu faces an existential threat due to the impacts of climate change and is expected to be submerged under water in the next 50 years (World Bank and ADB, 2021). It is one of the highest risk countries globally, susceptible to rising sea levels, natural disasters and loss of land, which as a low-lying atoll nation threatens its viability. A study on the impact of climate change, rising sea levels and the relocation of people in the community of Funafula in Tuvalu has provided insights into the complex decision making involved in addressing the challenges posed by climate change in low-lying coastal areas (McMichael et al, 2021). Residents, deeply tied to their cultural identity, actively resist the notion of relocation, employing handmade sea walls and mangroves as proactive measures against environmental threats. Similarly, the unique migration pattern from urban to rural areas challenges conventional notions of (im)mobility, portraying a deliberate choice by residents to reclaim their Indigenous culture in the face of climate-related existential threats (McMichael et al, 2021). The governments 'Te Kaniva Tuvalu Climate Change Policy' positions relocation as a last resort, emphasizing the government's commitment to fostering resilience and preserving the nation's sovereignty. The precarious position that Tuvalu faces in relation to climate change has resulted in an influx of donor funding with millions of dollars in climate financing from organisations like the Green Climate Fund (USD\$45m) (Green Climate Fund, 2023) and Global Environment Facility (USD\$23.6m) (Global Environment Facility, 2023), along with other major donors such as the World Bank and Asian Development Bank. As such, there is high external pressure to also create formal accountability and reporting requirements in order for the state to utilize these funds.

Ensuring the longevity of the material geography of Tuvalu is seen as people's priority that the government must strive for if it is to be considered accountable to the people. This intricate interplay between climate change impact, cultural identity, and government accountability underscores the complexities faced by Tuvalu. However, as Tuvalu seeks to affirm its national sovereignty whilst under threat from rising sea levels and diminishing landmass, it appears to undermine this by signing an agreement which cedes 'wide-ranging security and defence control to Australia' (Marinaccio, 2023). This recent Australia-Tuvalu Falepili Union agreement was signed on 10 November 2023 and, while anticipated to have financial and resource benefits for Tuvalu, is also seen to potentially undermine its sovereignty (Marinaccio, 2023). The Union is likely to be reviewed by Tuvalu's new government in 2024.

Tuvalu. Political leadership in Tuvalu is loosely organized and highly personalised, with no formal political parties. Instead, voters are strongly influenced by familial, personal, and community relationships, as well as candidates' education, achievements, and personal conduct. This reflects the small population and close-knit Tuvaluan society.

Within Tuvalu, individual islands maintain distinct systems of governance, particularly in relation to their respective chiefs or leaders. However, across these variances, a prevailing structure known as the Falekaupule, or the Council of Elders, emerges as the paramount governing body for the outer islands. The Falekaupule has been operational since before the colonial period and serves as the traditional body where matters of paramount importance to each island community are deliberated upon within a traditional framework. It holds the exclusive authority in decision-making, promoting, encouraging, and upholding traditional and customary methods of governance. Comprising predominantly male chiefs aged 50 and above and its executive members, this assembly convenes within the Community Hall to deliberate and reach consensus on matters of island-wide significance. The Falekaupule upholds the principle of '*tautua*' (to serve), viewing it as a moral obligation.

Decisions and initiatives of the Falekaupule are implemented through the Kaupule, which acts as a bridge through which these decisions are conveyed to the Government. It serves as the operational arm or administrative body of Falekaupule, responsible not only for the execution of these initiatives but also for ensuring their effective implementation. Moreover, the Kaupule plays an integral role in holding all responsible parties at the community level accountable for their actions and commitments. They help prepare the Island Strategic Plans (ISP) and annually liaise with the Ministry of Local Government and Agriculture to ensure there is sufficient budget allocations to deliver on the ISPs. The ISPs also require endorsement by the Falekaupule. As such, traditional Island Council and community leaders have influence over policy decisions, emphasizing accountability and representation of their people and in ensuring the transparent and fair allocation of resources at the community level.

The Falekaupule have access to the Falekaupule Trust Fund (FTF) to support their work, which is a unique financial mechanism initially set up with the support of ADB, Australia, New Zealand and the Tuvaluan government. However, this fund was affected by the Global Financial Crisis in 2008 and although still operational, it has to meet certain requirements before a future disbursement can be made. Despite this, the Falekaupule is still operational and has a small grant allocation from government managed through its own governance mechanisms and works closely with the Ministry of Local Government and the Kaupule to coordinate resource allocations for outer island development priorities.

During COVID-19, a new source of funding for the outer islands was introduced by the government, known as the 'Outer Island Development' fund with a budget allocation of AUD \$4 million to respond to needs in more remote communities. This is informally known as 'Community Development Assistance (CDA)' and is overseen by each of Tuvalu's 16 MPs. It is estimated that each MP receives AUD \$250,000 per year (Government of Tuvalu, 2022). The CDA, while aiming to support communities, lacks transparency, with no accountability reports produce for the past three years. However, interviews in outer islands described how accessing the CDA is only possible when a proposal or plan has been submitted and approved by the Falekaupule, with the MP then accessing the funds and delivering accordingly. There was thus felt to be a due process to be followed that involved some degree of checks, drawing on the accountability of the Falekaupule. Further analysis of the effectiveness and impact of this fund has not yet been undertaken, as the Auditor General's Office has not audited the fund since its establishment in 2020. Interviews did not reveal much awareness of projects accomplished by this fund.

A key achievement of joint collaboration of the Falekaupule together with the national government, was the 2004 Malefatuga Declaration, which was endorsed by all island Head Chiefs and Presidents of Island Councils, Cabinet Ministers and Members of Parliament, representatives of the civil society and private sector, government ministries and development partners, sets out a vision for 'good governance'. It was envisaged that this vision for Tuvalu's development and which would align with future National Development Plans of Tuvalu. However, it is not clear how influential the Declaration has been overtime. The current National Strategy for Sustainable Development 2021-2030 lacks explicit references to crucial elements like leadership, accountability, transparency, oversight, public administration, and the role of the media, which had previously been emphasised in the Malefatuga Declaration. This raises questions about the alignment of the current plan with accountable governance principles previously committed to (Interviews with the Ministry of Finance, Office of the Auditor General and Office of the Public Prosecutor, October 2023).

UPDATE OF THE TUVALU CONSTITUTION

The Constitution of Tuvalu has recently undergone an extensive review process over 10 years, resulting in the passage of the Constitution of Tuvalu Act 2023. The comprehensive constitutional review focused on a number of themes, with implications for formal governance, custom, and traditional values. For instance, Tuvalu reiterates its declaration that it is a Christian nation, firmly established on Christian principles and highlighting the intersection of faith and governance in Tuvalu. The resonance of Christianity in Tuvalu extends further through its national motto, 'Tuvalu mote Atua,' which translates as 'Tuvalu for the Almighty.' This development underscores the profound influence of Christianity on the country's constitutional framework and governance structure (Kofe and Marinaccio, 2023). A good example is seen where across the country, Sundays are strictly for church and no stores are to open. An example in Tuvalu which was strongly influenced by the church was the alcohol ban which has been revived in 2018 and put in place because of strong local pressure. The influence exerted by religious institutions, notably the church, has resulted in government regulations that prohibit the consumption of alcohol on Sundays. Additionally, a unique cultural practice is observed daily between 6.45 to 7.00 pm, during which the entire country comes to a standstill to participate in 'lotu' (communal prayer time).

Furthermore, the constitutional revision formally acknowledges the Falekaupule as the customary governance system in Tuvalu. This formal recognition of the Falekaupule as the traditional governing authorities also reflects a commitment to decolonization, the infusion of local culture into governance, and a delicate balance between global human rights and indigenous values, ultimately empowering Tuvalu's unique perspectives and addressing contemporary challenges. This is important for accountability measures that will similarly need to account for this prioritisation of indigenous knowledge, wherein externally devised concepts are unlikely to gain traction.

The other notable change from the Constitutional review relates to addressing the climate crisis. Tuvalu formally acknowledges this existential threat in its Constitution and declares the permanence of its sovereign statehood and maritime zones, regardless of climate impacts on its geography. That is, the nation state of Tuvalu will continue to exist even if the geography of Tuvalu does not. This bold stance reinforces Tuvalu's advocacy in global climate change efforts and opens up as yet unconsidered questions about accountable governance in a future nation state without geography.

FORMAL RULES ON ACCOUNTABILITY

In Tuvalu and particularly in Funafuti, the Constitution and the laws of Tuvalu define how formal accountability is understood and practiced by the government and its officials. A number of legal acts

are in place to ensure accountability in Tuvalu, including the Public Finance Management Act (2008), The Leadership Code Act (2008) and the National Human Rights Institution of Tuvalu Act (2017) (Interview with the Tuvalu Office of the Attorney General, October 23). These formal rules provide a foundation for the management of public finances and define the ethical standards expected under the Leadership Code. Institutions like the Auditor General's Office, Public Prosecutor, and Attorney General's offices are tasked with upholding accountability, focusing primarily on compliance issues and public finance. Notably, the Leadership Code Act has yet to be fully implemented by these agencies (Interview with the Office of the Ombudsman, October 2023).

However, the PFM system faces challenges due to Tuvalu's small size, resulting in limitations in human resources and capacity. Despite efforts to improve through a four-year PFM Roadmap, the 2019 Public Expenditure and Financial Accountability (PEFA) assessment was deferred to 2024 because Tuvalu felt it is still not ready to be assessed. Tuvalu also has a Public Accounts Committee (PAC), involving opposition members, whose role is to scrutinize the budget before its presentation in parliament but there is not much that gets debated or changed through this process and it is largely seen as a formality. This is not simply a 'capacity' issue, but also underlines some degree of 'isomorphic mimicry,' with the adoption of formal accountability mechanisms from foreign countries – often with donor support – not translating into functionality of those mechanisms (Andrews et al 2013). There is thus the semblance of a formal accountability architecture – but it does not necessarily deliver accountability in practice, with unrealistic delivery expectations (Andrews et al 2013).

Despite this, these accountability challenges, there are limited concerns about corruption or poor governance in Tuvalu. In part, such concerns are overshadowed by the far more pressing focus on the climate crisis, that crowds out other issues. There are also important instances of accountable governance that interviewees point to. For example, during the COVID-19 pandemic, the government of Tuvalu put in a place a range of policies and measures that were positively received and widely cited as a demonstration of accountable governance to protect Tuvalu's people with responsible use of public resources. Tuvalu's Talaaliki COVID-19 response plan, aimed to ensure self-sufficiency in the event of a complete cut-off from the outside world. The government's swift actions, such as closing borders, have been seen to demonstrate accountable leadership towards ensuring the safety and well-being of the people during challenging times (Farbotko, 2023).

DONOR-LED ACCOUNTABILITY REFORMS

Tuvalu's accountability ecosystem is also shaped by the programs of donors and aid organisations, such as Australia, New Zealand, Japan, Taiwan and the United Nations Development Program. Tuvalu has reiterated its intention to maintain diplomatic relations with Taiwan, although there is increasing pressure from China to sway Tuvalu's allegiance. An ADB Public Finance Sector brief prepared in 2019 (ADB, 2019) noted that Government of Tuvalu is almost entirely dependent on external aid and had become the world's highest recipient of overseas development assistance per capita according to World Bank data. The 2021 National Budget of Tuvalu showed that total revenue was around USD \$100 million with a third of this (USD \$34 million) supplied by external donors. As such, donors exert significant influence in shaping Tuvalu's governance and PFM policies. This has led to some positive accountability developments, where donor's interests align well with Tuvalu's own - such as the use of Citizen Audit Guides and strengthening the capacity of civil society to oversee PFM (UNDP, 2023). However, challenges arise as the agendas of external actors may not align with Tuvalu's unique circumstances and needs and local approaches to accountability. A case in point is the creation of the Ombudsman's office in Tuvalu, which was commented on by a few interviewees as a formal requirement to access large international donor funds such as by the EU and also Climate Funding such

as that provided by the Green Climate Fund (GCF) and the Global Environment Fund (GEF) but plays no real functional role in practice. Indeed, there has not been an Ombudsman in place since 2022.

ACCOUNTABILITY AS PRIMARILY MALE

Accountability is generally understood to be the purview of men, with women having little political representation in Parliament, or in Kaupule or the church. In relation to the Falekaupule setting, men dominate decision-making but are also the ones held accountable for their decisions. As one female interviewee in an outer island noted:

We do not talk in most community meetings, however if there be a need in relation to our field of expertise, for instance, a woman with an accounting qualification, would be requested to explain the financial statements, or a female lawyer to interpret a specific law. But nowadays, more improvements were encountered, where we can voice out our concerns regardless, and additionally, having a female Member of Parliament was a milestone. (Interview with female interviewee in the Outer islands)

As the quote above demonstrates, women are increasingly playing more active roles both in traditional and modern contexts, challenging established gender norms. For instance, the title 'matai' denotes the Head of a Clan has historically been predominantly held by men, but in the recent years has now been conferred upon five women in Funafuti. This underscores a shift towards gender inclusivity and marks a departure from traditional gender roles.

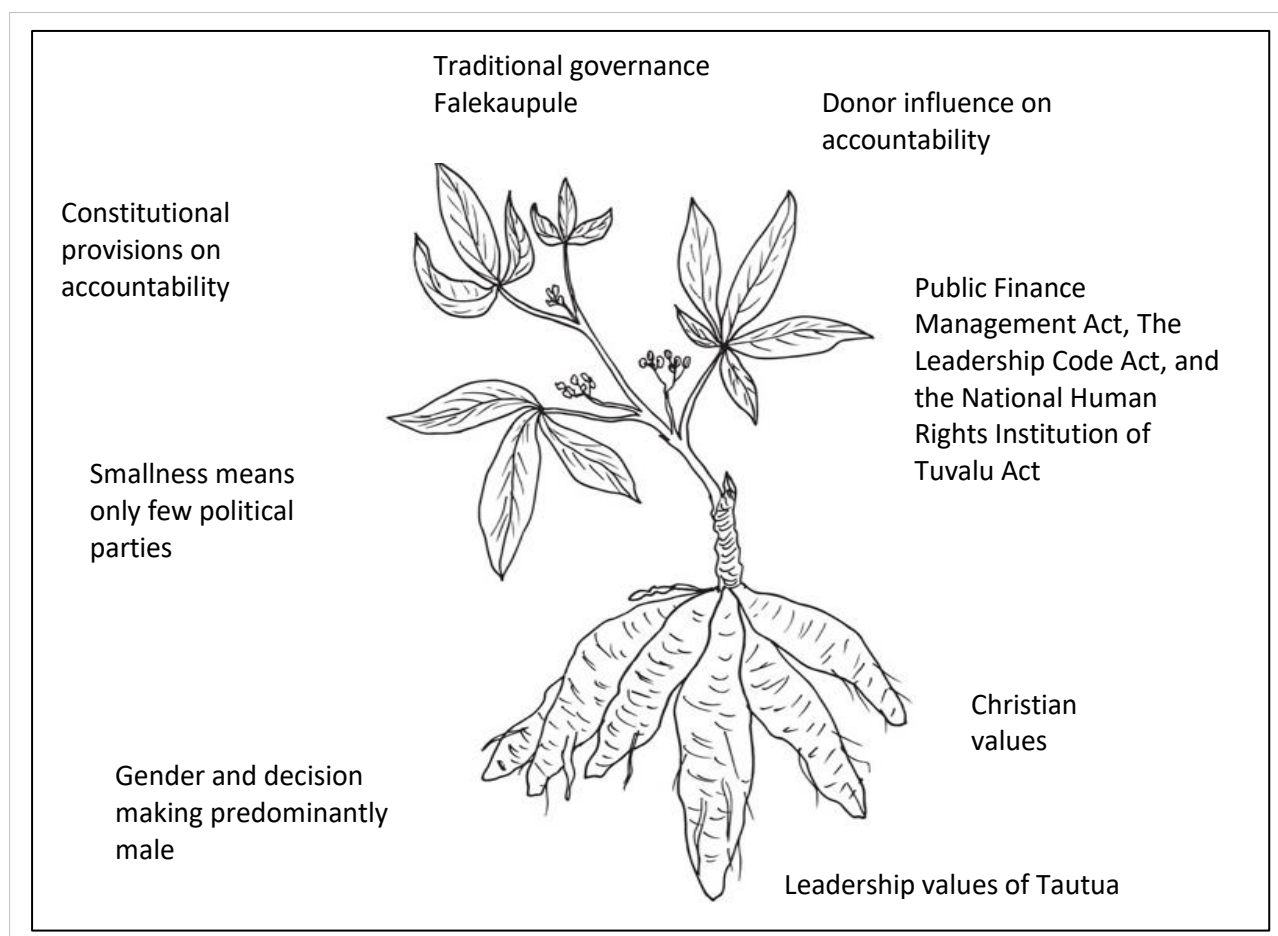


Figure 2 Tuvalu's formal and informal 'accountability casava plant'

People, power, interests and relationships shaping accountability

In Tuvalu, the accountability ecosystem involves a complex interplay of various actors, each wielding distinct roles and powers. At the forefront stands Parliament, envisioned as the elected representative voice of the people. However, despite its constitutional mandate, Parliament faces challenges such as infrequent sessions and carefully curated debates dilute its potential impact, hindering substantive discussions on critical issues and as such its effectiveness is often seen as limited. The Cabinet, while crucial in shaping the nation's agenda, grapples with internal struggles and often prioritizes personal interests, diminishing its role as a champion of accountability. Resource constraints and a weak political party system limit the opposition's effectiveness in scrutinizing government actions, fostering an environment where discussions veer into personalized disputes rather than coherent critique.

Members of Parliament (MPs) are elected as representatives of their communities and as such, the interests of their communities are often prioritized over broader national needs. As such, they are seen as accountable only to their electoral base. The need to secure re-election can also drive MPs to focus on local, short-term interests, which may sometimes weaken accountable governance. However there are MPs such as Hon. Seve Paeniu and Hon. Simon Kofe who have been very outspoken about broader Tuvaluan issues and also progressive in their approaches for change in Tuvalu. But while some MPs express a commitment to accountability, the real test lies in their ability to navigate these complex pressures and interests, ensuring that their actions and decisions as public officials are aligned with both the immediate needs of their communities and the long-term welfare of the nation. The recent introduction of the Community Development Assistance (CDA) initiative, involving an allocation of AUD 250,000 to each MP for use in their respective island communities, further complicates this dynamic.

The Ministry of Finance wields significant power in managing public finances and in implementing key policies and regulations that uphold the accountability of public resources. But it also faces a challenging environment as it is responsible for resource allocation, but its influence is at times compromised by political considerations. Decisions on distributing resources among ministries and islands can be shifted by competing interests and influence of different government entities. This means that financial decisions and the distribution of resources can be influenced by ministerial political agendas or favouritism rather than being based on objective criteria or the needs of the population. This politicization hampers the Ministry's role in supporting accountability, as resource allocation may prioritize political considerations over equitable distribution. Interviews suggested that there is a stronger commitment to accountability within the Ministry of Finance's Aid Coordination Unit, perhaps underlining the influence of donors in championing this concept.

Government-established entities responsible for oversight and accountability similarly grapple with challenges. The Ombudsman's office was intended in its design to be the key actor upholding leadership, good governance, accountability and transparency but currently faces a leadership void, rendering it ineffective (there has been no Ombudsman in place since 2022). The Auditor General, is influential in auditing government expenditures and is seen as the one of the main actors upholding

accountability in practice. But interviews with their office (October 2023) highlighted that they encounter some interference from the Cabinet, undermining their role but perhaps more pressing, their role is not seen as a priority. For instance, the Auditor-General's Office does not feature in the current national development plan at all (Interview with Auditor-General's Office, October 2023).

The Public Prosecutor handles legal proceedings against corruption and misuse of public office and is seen as effective in handling any cases raised by the police or in court. The Public Service Commission, critical for overseeing civil service accountability, faces challenges due to resource limitations and interference from politicians. The Public Accounts Committee (PAC), despite having some power, struggles with expertise gaps in part due to limited human resources but also in understanding the extent of their power and influence as decreed by law.

These bodies thus face several challenges that limit their ability to play stronger accountability functions. Leadership issues, often characterized by the lack of strong and independent figures at the helm, mean they are not proactive or dynamic. Funding constraints limit their operational capacity. There are some anecdotal suggestion of interference from the Cabinet, which can compromise their independence and ability to function effectively. And there is a wider sense in which the accountability roles of these organisations are simply not a political priority.

Tuvalu's cultural pillars, represented by chiefs and the Church, wield considerable influence. Chiefs, through Falekaupule, hold sway within communities but their impact varies, contingent on individual leadership capacity. At the community level the Falekaupule and Kaupule embody traditional governance, holding significant influence, but their potential is not fully realized due to capacity constraints. These institutions hold the most influence in the outer islands, dominating political and policy processes at the island level and are the first point of contact for any outer island governance or decision making.

The EKT is considered the state church of Tuvalu and it wields considerable influence. Almost all MPs are members of the church and, at times, the church leverages its spiritual authority to shape public policies. Although this close relationship between the church and MPs is sometimes highlighted as potentially being too close, overall, it is seen as positive for accountability as pastors are seen as looking out for the good of the community. The Church, while central in Tuvalu's social fabric, is nonetheless seen as relevant largely to spiritual matters. While interviewees in both Funafuti and outer island communities confirmed the Christian notion of accountability as influential on broader understandings of the concept – including within government – they also expressed that the church is best restricted to people's spiritual wellbeing, with the management of formal matters like land and financial resources better left to other governance systems (Interview with EKT Church representative, October 2023).

These traditional leaders within the church and community also play an important role as local supports for formal political leaders in Funafuti. Interdependence between formal leaders and traditional structures means that no formal leader can endure without the support of its communities – with both customary and religious leaders being key to community support. Reciprocity plays a role in maintaining these relationships, where political leaders provide employment opportunities or project funding for community constituents to garner support. This acts reciprocity is itself a form of accountability – as formal political leaders are seen to have to deliver for their constituents to be responsible leaders.

Tuvalu has a small NGO sector and weak independent media. Civil society entities such as the Tuvalu Association of Non-Governmental Organisations (TANGO) and the Tuvalu National Youth Council (TNYC) play roles in civic engagement. However, TANGO's influence is curtailed by a lack of capacity

and understanding among its members. While youth do not play a strong role in Tuvalu's governance mechanisms, they are seen as the '*lima malosi or te malosiga*' (the strength of the community), representing individuals aged 18 to 49, and considered essential in complementing the roles of the Council of Elders and women. The TNYC, however, struggles to leverage its influence due to a lack of clarity regarding its primary function. The Tuvalu Media Corporation, while theoretically positioned as a watchdog, operates as a government-run entity. This significantly limits its capacity for independent reporting and critical journalism that interrogates government spending or actions, as it tends to align with the government's agenda. From a private sector perspective, the Chamber of Commerce has diminished influence due to a split with the Tuvalu Private Sector Organization (TPSO), which has led to confusion in government-private sector relations. A summary table of these actors and insight into their roles and power relationships is provided below, while figure 3 captures some of the key dynamics in a stakeholder map.

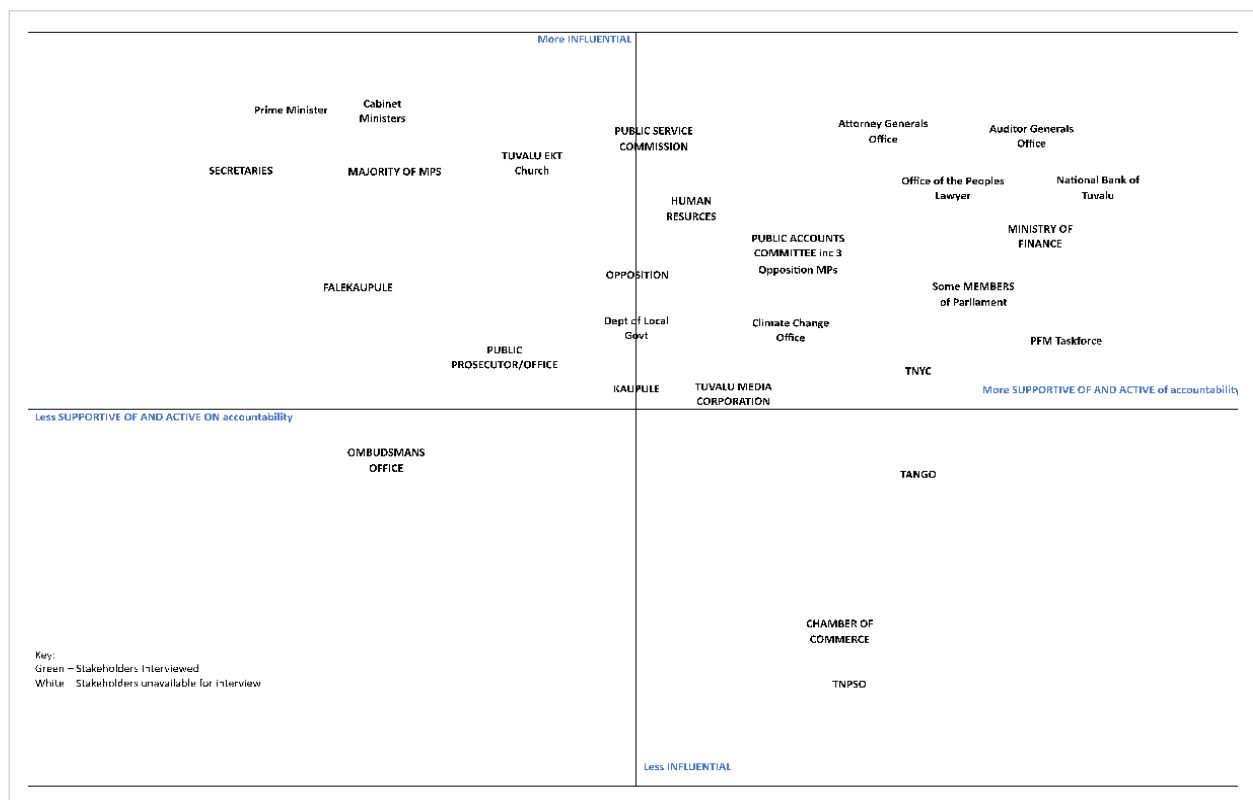


Figure 3 Tuvalu's accountability ecosystem stakeholder map

Table 1: Accountability actors in Tuvalu

	Actors	Roles	Power Relationships
Parliament and government bodies	Parliament	Parliament's role is to represent the will and interests of the people of Tuvalu, as a forum where elected representatives from the eight islands gather to debate, formulate, and pass laws that govern the country, allocate resources and oversee the executive.	While parliament is mandated by the Constitution to exercise strong influence in holding the government accountable, the actual enforcement and performance of this role have been notably weak. Parliament is only constitutionally required to convene two sessions annually, with any additional meetings requiring approval from Cabinet. Regrettably, substantive and robust discussions within parliament are rare. Debates often appear carefully curated to convey specific messages to the public, while substantive discussions on real issues are rarely held.
	Executive (Cabinet)	Cabinet is crucial in the governance of Tuvalu, as they collectively shape and implement the nation's agenda, working to address its economic, social, and political challenges while upholding the principles of accountability and transparency.	Despite the Cabinet's substantial authority in Tuvalu, its actual influence falls short of its potential. Cabinet members often prioritize personal interests and political longevity over their governance duties, impeding their capacity to promote transparency, accountability, and effective public service. The Prime Minister's role, traditionally considered strong within the context of Tuvaluan politics, does indeed centralize authority, particularly in decision-making and policy direction. This centralization is exemplified by the recent security deal signed with Australia, which underscores the Prime Minister's capacity to exercise unilateral power. However the incident illustrated the Prime Minister's engagement in significant diplomatic and security initiatives without extensive consultation with other Members of Parliament (MPs), thereby highlighting a notable degree of autonomy.
	MPs	Members of Parliament fulfill a crucial role in representing their respective island communities and advocating for the priorities of the Falekaupule, which are traditional councils representing the various islands.	Members of Parliament (MPs) influence varies significantly depending on whether they hold positions within the Cabinet or belong to the Opposition. MPs in the Cabinet generally possess greater influence due to their direct involvement in decision-making and policy formulation as well as direct access to resources. However, the introduction of the new CDA in 2021(Constituency Development Assistance) initiative, has elevated the influence of all MPs, regardless of their affiliation, as they now have access to public finance to use at their discretion.
	Ministry of Finance	Manage and coordinate public finances and resources. They also play a crucial oversight role to ensure accountability within all line ministries. Additionally, the Ministry is responsible for controlling fiscal policies to	The Ministry holds significant power within government as the responsible agency for public resources. Yet a lack of enforcement capability to guarantee that public funds are allocated according to their intended purposes makes them less influential. Additionally, political considerations sometimes come into play when distributing resources among various ministries and islands. This situation

		maintain economic stability and equilibrium within the country.	arises due to limited resources, and each ministry competes to secure a larger share of these resources for their respective agendas. As a result, the Ministry of Finance finds itself in a politicized position, where decisions about resource distribution are not solely based on objective criteria or needs, but are also swayed by the competing interests and influence of different government ministries. This politicization challenges the Ministry's role in supporting accountability, as resource allocation decisions may prioritize political considerations over equitable and efficient distribution.
	Opposition	The Opposition's primary role is to uphold accountability of the government, ensuring checks and balances on their actions and the responsible use of public resources.	The opposition often falls short of its expected accountability role, facing resource and capacity constraints, which hinder its ability to effectively fulfill its role as a scrutineer of government actions. A weak political party system means there is limited policy platforms for coherent critique or debate. Political debate may start off focused but often devolves into personalised squabbles.
Government-Established Entities of Tuvalu	Ombudsman	The office of the Ombudsman is an independent office responsible for investigating complaints and grievances made by individuals or entities against government agencies, officials, or public institutions. The primary role of the Office of the Ombudsman is to ensure transparency, fairness, and accountability in the government's actions and decisions.	There has not been a chief ombudsman for the last 3 years. Even before this, it was seen as ineffective and “toothless”. While some investigations were conducted there was no follow through. Widely seen as one of the biggest gaps in the Tuvaluan accountability ecosystem.
	Auditor General	The Auditor General’s role is to ensure transparency, accountability, and fiscal responsibility within the government. Through its audits and reports, it contributes to enhancing the effectiveness and efficiency of government operations while holding public officials accountable for their stewardship of public resources.	Holds significant influence in auditing government expenditures. Yet has been unable to audit the Constituency Development Assistance for the past three years. This may have been exacerbated by interference from the Cabinet, which undermines the Auditor General’s effectiveness in ensuring accountability is upheld.
	Public Prosecutor	Serves as the principal legal authority responsible for initiating and conducting criminal prosecutions on behalf of the Government of Tuvalu. It ensures that individuals who violate the law are held	Has the potential to have influence and operate independently in its functions. However, it appears to face resource constraints in terms of staff and a deficiency in the proper mechanisms necessary to fully realise its potential in carrying out its services, particularly in matters pertaining to accountability.

		accountable for their actions and that justice is served.	
	Tuvalu Media Corporation	Tuvalu media plays a role in facilitating the dissemination of information, fostering public discourse, and upholding transparency in the nation's governance. It serves as a watchdog, holding government institutions accountable for their actions and policies.	Despite being state-owned, the Public Broadcasting Act grants the Tuvalu Media Corporation the authority to function as an independent entity. However, the corporation has been inactive in reporting on matters of national interest or governmental misconduct. Instead, its reporting tends to align closely with the government's agenda, offering a limited view of information to the public. Local media thus does not play a strong accountability role.
	Public Service Commission	Primarily responsible for overseeing civil service recruitment, management, and development while ensuring merit-based appointments and upholding professional standards. It plays a key role in promoting good governance and government efficiency through policy guidance, performance evaluations, and fostering a conducive work environment.	In practical terms, its influence is constrained by limited resources and capacity issues. Furthermore, it copes with persistent interference from politicians and family members, which hampers its ability to robustly uphold accountability standards within the government.
	Public Accounts Committee	Oversee government financial matters to ensure accountable and efficient use of public finances. Its primary function is to scrutinize and evaluate the government's financial reports, budgets, and expenditures, verifying compliance with established fiscal regulations and legal standards.	The committee's effectiveness is hampered by a lack of expertise and knowledge on financial matters, limiting its effectiveness as a strong accountability actor.
Chief / Council of Elders	Falekaupule / Kaupule	<p>Falekaupule serves as the traditional body where matters of paramount importance to each island community are deliberated upon and decided on within a traditional framework.</p> <p>-Kaupule plays a pivotal role in bridging the connection between Falekaupule and the Government.</p>	<p>Chiefs and members of Falekaupule hold significant power and wield substantial influence within their respective communities. They are accorded great respect at all levels of society. However, the extent of their influence and authority varies among the islands and is contingent upon their leadership capacity.</p> <p>Kaupule - At the community level, they are recognized as authoritative figures and serve as the formal governing body in the outer islands. It is widely believed that they possess the capability to promote and enforce accountability practices throughout the country. However in practice, due to a lack of capacity and expertise within the Kaupule, their potential to instil accountability is not fully</p>

			realized. Furthermore, the effectiveness of this influence often hinges on the individual holding the position.
Church	Congregational Christian Church of Tuvalu (State Church)	The church in Tuvalu holds a central role in the nation's social, cultural, and spiritual life. Christianity, primarily the Ekalesia Kelisiano Tuvalu (EKT), plays a pivotal role in shaping community values, providing moral guidance, and fostering a sense of cohesion and identity among Tuvaluans. Island community Pastors are respected figures whose opinions carry weight in matters of community interests.	Has considerable power and influence both at the community and national levels. In some islands, the Church holds a status equal to that of high chiefs. However, the Church's effectiveness in promoting accountability has been hampered by a lack of capacity and an understanding gap concerning the distinctions between the Church's perspective on accountability and that of the state. Therefore, this disconnect has diminished the Church's influence in matters of accountability. It's also important to note that some pastors have close relationships with MPs and can exert influence over them.
	Tuvalu Association of Non-Governmental Organisations (TANGO)	The coordinating body for non-governmental organizations (NGOs) in Tuvalu. It serves as a platform for promoting civic engagement, fostering dialogue, and advancing the interests and well-being of Tuvalu's citizens through the efforts of NGOs	As the overarching organization representing all NGOs, TANGO holds some power and influence within the community. Nonetheless, its effectiveness in fulfilling its role has been hindered by a lack in both capacity and understanding among its members regarding their collective responsibility for accountability within the organization. Moreover, Tuvalu's civil society overall is small, so the peak body does not have widespread influence. TANGO did not have a strong reflection on accountability and cited Public Financial Management as the responsibility of the government. Interviews with the Women's Organisation Fatulei spoke about the creation of spaces and have space to question. "Having space to ask leaders about what they are doing about different issues and being able maintain accountability and transparency
	Tuvalu National Youth Council	TNYC represents and advocates for the interests and concerns of young people in Tuvalu. It serves as a medium for youth engagement and participation in decision-making processes at the national level.	Despite being a potentially influential body given the involvement of key individuals, a lack of clarity regarding the primary role of TNYC has limited its ability to hold Government accountable. This has meant accountability efforts undertaken are low key. Further, traditional values, such as respect for elders and serving the community can diminish the assertiveness of youth in challenging authority figures. These cultural norms can make young people reluctant to critically evaluate and hold community leaders and government officials to account for their actions. However, a TNYC representative did highlight the 'Malosiga' whereby youth are seen as the strength of the community and thus have potentially a significant accountability role.

Synthesis: Opportunities and challenges in Tuvalu's accountability ecosystem

CONSTRAINTS FOR CHANGE

Accountability in Tuvalu faces the challenge of a highly socially-dense environment with a small population concentrated in a small land area, which makes relationality central to all spheres of life. While relationships are essential, they can complicate accountability efforts. At the same time, the small population size means that the civil service is often stretched, with limited operating budgets, impacting implementation of policies and programs, including the public financial management system. This is apparent in the deferred PEFA assessment and the absence of an Ombudsman for the past two years.

On top of this, the civil service must meet the demands of international banks and donors' accountability and reporting requirements, given Tuvalu's dependence on these sources of finance. External actors, despite offering opportunities through funding, introduce foreign agendas and can shift accountabilities outward to donors rather than inward to citizens. The global focus on Tuvalu in the context of climate change necessitates the frequent deployment of representatives to regional and international forums, further straining government capacity when people are taken out of their roles for international travel.

The highly personalized nature of politics, with MPs focused primarily on delivering for their own supporters rather than the wider public good, poses a significant obstacle. The media and civil society play a limited role in holding the government accountable because the media is heavily funded by government and the close societal relationships affects the operating environment meaning the few CSOs focus their activities on broader thematic issues like climate change.

Accountability is also difficult to prioritise in the context of the looming existential threat of climate change - and all governance and public finance issues are set against this backdrop of one overarching concern. For accountability to be meaningful, it must speak to this omnipresent issue.

OPPORTUNITIES FOR CHANGE

Recent constitutional reforms have signalled important changes - defining Tuvaluan statehood in the face of climate challenges, declaring Tuvalu a Christian nation and recognising the Falekaupule as a traditional governing authority. These changes signal greater alignment of formal governance with indigenous values - offering an important foundation to build local notions of accountability. Tuvalu's social density, although potentially hindering accountability, can serve as a check on behaviour, incentivizing leaders to act responsibly. It also creates opportunities to weave traditional and cultural frameworks into the governance structure which can help with respectful dialogue and relationships between government entities, traditional leaders, church representatives, and the community at large which supports a better 'balance and harmony within communities' (Wilson and Wilson, 1998).

Such opportunities can be seen through the concepts of 'tautua' and the authoritative role of Falekaupule which can support deeper integration of Tuvalu's traditional and cultural values within its governance framework. These are not merely traditional concepts but are vibrant and essential components of Tuvaluan society that can significantly enhance relational accountability within its hybrid governance structure. The principle of 'tautua', which emphasizes service to the community, aligns closely with the broader notions of accountability and stewardship and could be effectively harnessed to strengthen public service and governance by embedding 'service above self' within formal governmental processes and structures.

Similarly, the Falekaupule, as a traditional governance authority, offers a unique framework that can bridge formal and informal governance spaces. By integrating the Falekaupule's consultative and communal decision-making processes into the national governance framework, Tuvalu can create a more inclusive and participatory approach to governance. This integration can facilitate a stronger alignment between government actions and community expectations, thereby enhancing public trust and accountability.

Also, by partnering with the EKT as the largest faith-based organization in Tuvalu, the government can leverage the church's extensive community network and moral authority to promote a shared vision of accountability, emphasizing mutual responsibilities and ethical leadership. Such collaboration could enhance community engagement in governance processes and reinforce the cultural underpinnings of accountability, ensuring that it is understood and practiced not only as a formal requirement but as a communal obligation and value.

Lastly, Tuvalu's accountability landscape faces challenges from limited resources, external influences, and media and civil society limitations. However, opportunities for change are rooted in cultural values, constitutional reforms, external funding, and positive examples from crisis management. Tuvalu's vulnerability to climate change has attracted significant external funding, offering an opportunity to create accountability agreements and mechanisms.

Recommendations

To foster a culture of accountability that aligns with Tuvalu's hybrid governance and social values, it is crucial to reinforce the roles of traditional governance institutions and draw on the legitimacy of these in strengthening formal government accountability. The Falekaupule, which is deeply rooted in the community, and the Kaupule, as a critical bridge between customary and formal governance, could be empowered with the necessary support and resources to enhance their accountability functions and ensure funds from government and trust funds are administered appropriately at the local level.

Additionally, the concept of accountability could be integrated with the traditional value of stewardship, a role often associated with church leaders and respected community figures. The EKT is still the largest church and through its church services, provides a space that brings MPs and traditional leaders together and as such is influential in channelling messages and conversations with leaders. Integration of these concepts will help maintain a balance between the spiritual wellbeing of the community, while also ensuring that the formal management of resources adheres to established legal frameworks.

In the formal governance space, support to accountability might usefully take two approaches. First, strengthening the leadership and capacity of existing formal accountability actors such as the Office of the Ombudsman, Auditor-General and Public Accounts Committee, could help ensure existing checks and balances operate more effectively. Other considerations include supporting the aid coordination unit and other individuals in this office within the Ministry of Finance in implementing key policies such as the Public Financial Management Roadmap across government to help promote a commitment to accountability. Future efforts to enhance the PFM system could prioritize sustainability and adaptability by working with key local actors within the PFM ecosystem to discuss and develop functional budget practices which takes into account their internal capacity and resources. These actions could add value to the existing PFM system and align with available resources. For the Office of the Ombudsman, which is currently grappling with leadership voids, funding constraints and low political prioritisation, efforts may include support to identify a new Ombudsman to fulfil the nearly two-year vacancy. However, this needs to be complemented by rebuilding the public and political profile of this institution.

Second, accountability actors outside of government could be supported to increase contestability of political and financial decision making. This might include accountability training or toolkits provided to MPs, particularly those in opposition, to play a stronger oversight function. The small NGO sector, exemplified by organizations such as TANGO and TNYC, could play a more pivotal role in civic engagement. Their effectiveness is hindered by capacity issues but also by power dynamics that undermine the voices of youth and women manifesting as a lack of space for meaningful participation, and the 'relational' constraints that affect stakeholder interactions. To enhance the efficacy of NGOs like TANGO and empower entities like TNYC to maximize youth involvement, these challenges would need to be addressed. This may involve providing support to these organizations to enhance their operations and creating conditions that remove societal, physical, and interpersonal barriers to participation. By taking a more relational and engaged approach, these NGOs will be better equipped to encourage and support transparency and active participation in societal activities. Groups like TANGO could assist with the development of educational materials that draw on Tuvaluan foundational notions of accountability explained in the Tuvaluan language, which would better reflect local values and narratives which could be instrumental in building a shared understanding of accountability and good governance across different communities.

Furthermore, engaging the next generation of leaders offers the opportunity to help them navigate cultural and traditional values and how these mix with imported systems of governance and accountability, at times converging and at other times diverging in terms of what is considered acceptable behaviour and leadership. Future leaders need to be able to debate and tackle critical issues for Tuvalu, such as what accountability looks like in a future where the geography of Tuvalu no longer exists due to rising sea levels, but sovereignty continues. Such leadership support also needs to engage emerging women leaders and encourage debate around women's involvement in accountability spaces, in both formal and customary governance settings.

Lastly, in light of the pressures faced by the civil service in Tuvalu due to the demands of international banks and donors, alongside the country's significant reliance on external financing, there is a critical need to balance external accountability with local needs and priorities. To address the challenges posed by foreign agendas and the outward shift of accountability, Tuvalu should advocate for more participatory approaches in donor engagements that connect with Tuvaluan approaches to accountability. This involves fostering a dialogue where citizens' voices can be integrated into the planning and execution of externally funded projects, ensuring that these initiatives are in line with local needs.

Given the global attention on Tuvalu in the context of climate change and the consequent demand for international representation, it is also recommended to help nurture a fellowship or cadre of emerging Tuvaluan leaders well-versed in climate diplomacy and international negotiations, thereby allowing for a more strategic and less disruptive approach to fulfilling international commitments. By doing so, the government can ensure continuous operational capacity while effectively representing Tuvalu's interests on the global stage. It is clear that Tuvalu's path to enhanced accountability requires a multifaceted approach. Given the overwhelming need to prioritise the existential threat of climate change, efforts to improve accountability could usefully focus on how best to spend resources to address this threat – from both government and trust fund sources. Collaboration among governmental, customary, religious, civil society, and private sector stakeholders is essential to address these challenges and foster a culture of transparency, good governance, and accountability throughout Tuvaluan society.

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Interviews

OUTER ISLANDS - NUKUFETAU, NUI AND VAITUPU

No.	First Name	Last Name	Sex	Position
1	Nelu	Auega	M	Ulu Aliko o Vaitupu / Vaitupu Head Chief
2	Foua	Sokotia	M	Youth President
3	Teisioko	Nakoli	M	Church Elder
4	Fineaso	Tehulu	M	Principal - Motufoua Secondary School
5	Kaleia	Toomu	M	Pule Kaupule/Local Island Chief Minister
6	Lotomalie	Katea	F	Manager - Fish Market
7	Fasemomo	Kopen	F	Women Representative
8	Esela	Maatusi	M	Youth Representative
9	Nelson	Niumea	M	Youth President
10	Foloi	Vitale	F	School Teacher
11	Losite	Ielomi	F	School Teacher

12	Tiau	Selupapelu	F	Women Representative
13	Selupapelu	Fiafia	M	Member of the Island Government/Kaupule
14	Faliga	Limoni	M	Youth Representative
15	Foster	Malua	M	Senior member of church

FUNAFUTI

No.	First Name	Last Name	Sex	Organization
1	Graig	Tonise	M	Public Prosecution Office
2	Akeimo	Panapa	M	Ombudsman's Office
3	Faatupu	Simeti	F	Department of Climate Change
4	Macdonald	Tau	M	Department of Local Government
5	Filiga	Taukiei	F	Fatu Lei Women's Association
6	Taualo	Penivao	M	Tuvalu EKT Church
7	Lilitasi	Letasi	F	Attorney General's Office
8	Fa'au	Telii	F	Office of the People's Lawyer
9	Selai	Managreve	F	Auditor General Office
10	Tokanikai	Selu	F	Tuvalu Association of Non-Government Organization
11	Talua	Nivaga	M	Tuvalu National Youth Council
12	Standley	Manao	M	Tuvalu Media Corporation
13	Lauti	Ako	M	Public Service Commission
14	Siose	Teo	M	Funafuti Head Chief/National Bank of Tuvalu General Manager
15	Kelena	Tapa	F	Ministry of Finance
16	Tinaraoi	Simeona	F	Ministry of Finance/Budget
17	Redina	Auina	F	Ministry of Finance/Budget

ACKNOWLEDGEMENT OF COUNTRY

La Trobe University acknowledges that our campuses are located on the lands of many traditional custodians in Australia.

We recognise their ongoing connection to the land and value their unique contribution to the University and wider Australian society.

We are committed to providing opportunities for Indigenous Australians, both as individuals and communities through teaching and learning, research and community partnerships across all of our campuses.

La Trobe University pays our respect to Indigenous Elders, past, present and emerging and will continue to incorporate Indigenous knowledge systems and protocols as part of our ongoing strategic and operational business.

GENERAL ENQUIRIES

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