

# Open Budget Survey 2019

Questionnaire

Fiji

April 2020

# Country Questionnaire: Fiji

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY 2018-19

Source:

Ministry of Economy website <http://www.economy.gov.fj/>

Comment:

There is no Pre-budget statement in the form of a fiscal strategy paper nor budget strategy document for the FY 2018-19 on the Ministry of Economy website or the Fiji Parliament website

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: This is correct, there has not been a Fiscal Strategy Paper/Budget Strategy Documents in FY 2018-2019. However, the decision to use a Budget Strategy was endorsed by Cabinet to be used in the preparation of the 2019-2020 National Budget.

PBS-2. When is the PBS made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.*

Answer:

d. The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Source:

Ministry of Economy website <http://www.economy.gov.fj/>

Comment:

This may have done for internal purposes only but it was not released to the public.

Peer Reviewer

Opinion: Agree

Comments: However, there are public budget consultations that the Minister of Economy and his officials conduct with a cross-section of the Fijian community from secondary school students to the general public. While this does not fit the scope of the definition, it is something that the researcher could have provided as additional information.

Government Reviewer

Opinion: Agree

Comments: The Pre-Budget Statement is circulated internally and not to the public. However, Budget documents are provided to the public upon the

announcement of the Budget. This includes Budget flyers.

IBP Comment

Thank you for the reviewer comments. Pre-budget consultations are also considered in the participation section, but as the reviewer notes are not applicable to this question on the release of the PBS.

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

Source:

There is no PBS published.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Agree, there is no Pre-Budget Statement or fiscal strategy paper published prior to the Budget Announcement.

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

d. Not applicable

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6a. If the PBS is not publicly available, is it still produced?

*If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

c. Produced for internal purposes/use only

Source:

Ministry of Economy - <http://www.economy.gov.fj/s/government-budget.html>

Comment:

Called the Ministry of Economy and spoke with a gentleman called Tuibau of the Budget and Planning Unit who mentioned there was a budget fiscal document that was circulated within the Ministry of Economy before the National Budget Address 2018-2019. From his comment, I gathered there was a PBS produced for internal purposes only.  
Awaiting response from the Ministry of Economy specifically from the Senior Budget Officer - to meet with him and discuss this further.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."*

Answer:

Called the Ministry of Economy and spoke with a gentleman called Tuibau of the Budget and Planning Unit who mentioned there was a budget fiscal document that was circulated within the Ministry of Economy before the National Budget Address 2018-2019. From his comment, I gathered there was a PBS produced for internal purposes only.

Source:

Ministry of Economy

Comment:

Awaiting response from the Ministry of Economy specifically from the Senior Budget Officer - to meet with him and discuss this further.

Peer Reviewer

Opinion: Agree

Comments: I thought that the researcher could have also find out if the PBS was circulated to Cabinet.

Government Reviewer

Opinion: Agree

Comments: The Budget fiscal document being referred to is the Budget Strategy which is not circulated to the public but internally.

PBS-7. If the PBS is produced, please write the full title of the PBS.

*For example, a title for the Pre-Budget Statement could be "Proposed 2019 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2018/19."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

It was produced but confirmation on the title of the statement from Ministry of Economy needs to be sought - hence awaiting meeting request response from the Senior Budget official. There was a Finance Circular called the Budget Strategy and Baseline Budget in 2012.  
The Finance Circular for the 2018-2019 Budget Strategy and Baseline Budget would have been produced internally.

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

PBS-8. Is there a "citizens version" of the PBS?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

Ministry of Economy - <http://www.economy.gov.fj/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: N/A as the document is not circulated publicly.

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY 2018-19

Source:

Ministry of Economy - <http://www.economy.gov.fj/component/content/article/104-about-us/vacancies/404-2019-budget.html>

Comment:

The source - includes Budget Estimates, Budget Supplement, the Budget Address and Flyers for General Sector, Social Sector, Economic Sector, Infrastructure, Rural Electrification, WAF, FRA, Tax Policy, Environment and Climate Adaptation Levy Bulletin.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:  
28/6/2018

Source:  
Budget Address 2018 - <http://www.parliament.gov.fj/events/>

Comment:  
1st reading of the Appropriation Bill

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

EBP-2. When is the EBP made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.*

*The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.*

*The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:*

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:  
c. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature

Source:  
2018-2019 - Budget Estimates - <http://www.economy.gov.fj/images/phocadownload/2018-2019%20Budget%20Estimates.pdf>  
2018-2019 - Budget Supplements - <http://www.economy.gov.fj/images/phocadownload/2018-2019%20Budget%20Supplement.pdf>

Comment:  
By accessing the PDF document properties - the Budget Estimates document was posted on June 29, 2018. This is before the budget was approved on July 12, 2018, and the fiscal year starts on August 1, 2018.

The other EBP documents were available at least by either the 28 and 29 of June.

However, the budget address was created on July 14, 2018 - [http://www.economy.gov.fj/images/2018-2019\\_National\\_Budget\\_Address\\_-\\_clean.pdf](http://www.economy.gov.fj/images/2018-2019_National_Budget_Address_-_clean.pdf)

Since the Budget Address was only published after the approval of the budget, it will not be assessed as a supporting document in OBS Section 2.

Peer Reviewer  
Opinion: Agree  
Comments: Verified

Government Reviewer

Opinion: Disagree

Suggested Answer: d. The EBP is not released to the public, or is released after the budget has been approved by the legislature

Comments: By reviewing the given definition of the EBP, the type of information that should be captured within the EBP is what is usually contained within the Supplement to the Budget Address. A document which is produced and made available to the public upon the announcement of the Budget.

IBP Comment

Thank you for the government reviewer's comment. Based on the public availability of the budget proposal that is released, including the Budget Supplements, these documents count as the EBP and the score should be C based on the timeliness of the release.

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.*

Answer:

29/6/2018

Source:

2018-2019 - Budget Estimates - <http://www.economy.gov.fj/images/phocadownload/2018-2019%20Budget%20Estimates.pdf>

2018-2019 - Budget Supplements - <http://www.economy.gov.fj/images/phocadownload/2018-2019%20Budget%20Supplement.pdf>

Comment:

The PDF Budget Estimates was posted on June 29, 2018 (date verified via PDF document properties).

Peer Reviewer

Opinion: Agree

Comments: Verified

Government Reviewer

Opinion: Agree

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

Date determined using PDF document properties which reads June 29, 2018

Source:

2018-2019 - Budget Estimates - <http://www.economy.gov.fj/images/phocadownload/2018-2019%20Budget%20Estimates.pdf>

2018-2019 - Budget Supplements - <http://www.economy.gov.fj/images/phocadownload/2018-2019%20Budget%20Supplement.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: I verified the pdf document properties.

Government Reviewer

Opinion: Disagree

Suggested Answer: The date of publication of the EBP will coincide or depend on the date of the Budget Announcement.

IBP Comment

Thank you for the government reviewer feedback. This publication date is verified by the PDF properties, which show when a document was created as a PDF. This date is also one day after the Budget Announcement, so the proposed dates are similar.

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.*

Answer:

<http://www.economy.gov.fj/images/phocadownload/2018-2019%20Budget%20Estimates.pdf>

Source:

2018-2019 - Budget Estimates - <http://www.economy.gov.fj/images/phocadownload/2018-2019%20Budget%20Estimates.pdf>

2018-2019 - Budget Supplements - <http://www.economy.gov.fj/images/phocadownload/2018-2019%20Budget%20Supplement.pdf>

Comment:

The 2018-2019 Budget Address - [http://www.economy.gov.fj/images/2018-2019\\_National\\_Budget\\_Address\\_-\\_clean.pdf](http://www.economy.gov.fj/images/2018-2019_National_Budget_Address_-_clean.pdf) was not published within the time frame accepted by the OBS methodology, therefore will not be assessed in Section 2 of the OBS.

Along with the Supplement and Estimates, however, there are a series of flyers that describe the policies of the different administrative units. Those flyers are all posted before the budget is approved along with the other proposed budget documents, so can also be considered as part of the EBP:  
<http://www.economy.gov.fj/component/content/article/104-about-us/vacancies/404-2019-budget.html>

General Administration Flyer

Social Sector Flyer

Economic Sector Flyer

Infrastructure Sector Flyer

Rural Electrification Leaflet

WAF Leaflet

FRA Leaflet

Tax Policies Flyer

Environment and Climate Adaptation Levy Bulletin

Peer Reviewer

Opinion: Agree

Comments: I can verify the 2018-19 budget estimates and supplement but not the flyers and leaflets.

Government Reviewer

Opinion: Agree

Comments: The documents are uploaded to the above link, on the Ministry of Economy's website.

EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

Budget Estimates - <http://www.economy.gov.fj/images/phocadownload/2018-2019%20Budget%20Estimates.pdf>

Comment:

The Budget Estimates in its PDF form is not readable.

The Ministry of Economy page has the quick link called the - Fiji National Summary Data page (Key macroeconomic and financial data) which leads one to the Reserve Bank website's eGGDS of Fiji <https://www.rbf.gov.fj/Statistics/e-GDDS> National Summary Data page for Fiji.

There are National Accounts (GDP), Central government operations etc. Next to these themes are options such as Browse Data, Download in SDMX and DSBB metadata.

By clicking on Browse Data - one can view an excel sheet that has readable material, not in PDF format.

The page also has a link - <https://dsbb.imf.org/> which leads to the Dissemination Standards Bulletin Board (DSBB) of the International Monetary Fund (IMF).

5.1.4 Simultaneous release

"Ministry of Finance

Fiscal data is released simultaneously to all interested parties or to the public through the publication in the website, Budget documents or in the RBF Quarterly Review."

Peer Reviewer

Opinion: Agree

Comments: Verified

Government Reviewer

Opinion: Agree

Comments: According to the definition of 'Machine Readable format', the numerical data is not.

EBP-6a. If the EBP is not publicly available, is it still produced?

*If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Budget Estimates 2018-2019 - <http://www.economy.gov.fj/images/phocadownload/2018-2019%20Budget%20Estimates.pdf>

Comment:

PDF Budget Estimates was posted on June 29, 2018 as the PDF document properties creation date reads.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

*If option "a","b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

*For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2018-19, produced by the Ministry of Finance, Planning and Economic Development."*

*If there are any supporting documents to the EBP, please enter their full titles in the comment box below.*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Budget Estimates 2018-2019 produced by the Ministry of Economy Fiji

Source:

Ministry of Economy - <http://www.economy.gov.fj/images/phocadownload/2018-2019%20Budget%20Estimates.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified.

Government Reviewer

Opinion: Agree

Comments: Also, the EBP should also include the Economic and Fiscal Update, Supplement to the 2019-2020 Budget Address which provides data on Economic Performance and Outlook, Medium Term Fiscal Strategy, Government's Fiscal Position, Government Debt and Investments, Tax Policy measures etc. The documents is uploaded upon Budget Announcement.

Researcher Response

I agree with the Government Reviewer.

IBP Comment

As noted in EBP-4, the supporting documents to the EBP are considered as: 2018-2019 - Budget Estimates - <http://www.economy.gov.fj/images/phocadownload/2018-2019%20Budget%20Estimates.pdf> 2018-2019 - Budget Supplements - <http://www.economy.gov.fj/images/phocadownload/2018-2019%20Budget%20Supplement.pdf> The Budget Address, which was only posted after the budget was approved, is not considered publicly available for this OBS.

EBP-8. Is there a "citizens version" of the EBP?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets>.*

Answer:

b. No

Source:

Ministry of Economy - <http://www.economy.gov.fj/component/content/article/104-about-us/vacancies/404-2019-budget.html>

Comment:

There were budget flyers that were also published but they do not meet requirements to be citizens budget. They were not produced with consultations with citizens, they were not printed in the two main local languages namely iTaukei (Indigenous) or in Hindi. The highlights were widely disseminated by the Fiji Sun newspaper though and are available on the Ministry of Economy website.

Peer Reviewer

Opinion: Agree

Comments: Apart from the researcher's comment, budget summaries in English only, are produced by Chartered accounting firms PWC and KPMG and these are disseminated publicly.

Government Reviewer

Opinion: Agree

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY 2018-19

Source:

Ministry of Economy Budget Estimates - <http://www.economy.gov.fj/images/phocadownload/2018-2019%20Budget%20Estimates.pdf>  
Bill No. 10 of 2018 - <http://www.parliament.gov.fj/wp-content/uploads/2018/07/Bill-10-2018-2019-Appropriation.pdf>

Fiji Times - <https://www.fijitimes.com/fijis-4-6b-budget/>

"PARLIAMENT has passed the \$4.6 billion 2018/2019 National Budget which is the cost of ordinary services of Government for the year ending July 31, 2019.

The budget was passed after members of Parliament completed the Committee of Supply discussions on budget estimates on Wednesday night. Attorney-General Aiyaz Sayed-Khaiyum read the third reading of the 2018/2019 Appropriation Bill No. 10 of 2018 yesterday before it was passed as per the parliamentary procedures.

The Committee of Supply also agreed that the 2018/2019 Appropriation Bill 2018 be passed without amendments.

Speaker of the House Dr Jiko Luveni congratulated members of the house for their contributions to the significant and integral process of the national budget."

The 2018/2019 National Budget has been passed in parliament

By Vijay Narayan

Thursday 12/07/2018

The 2018/2019 National Budget has been passed in parliament.

"The Bill for an Act to appropriate a sum of \$4,249,029,298 (four billion, two hundred and forty nine million, twenty nine thousand two hundred and ninety eight dollars) for the ordinary services of Government for the year ending 31st July, 2019, was passed in the last hour."

Comment:

The Budget was passed on July 12, 2018 along with the Appropriation Bill No. 10 which was passed by the Speaker with no amendments.

Peer Reviewer

Opinion: Agree

Comments: I can verify the Appropriation Bill 10 of \$4.2 billion from the Fiji Parliament website..

Government Reviewer

Opinion: Agree

EB-1b. When was the EB approved (enacted) by the legislature?

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

12/7/2018

Source:

Fiji Times -<https://www.fijitimes.com/fijis-4-6b-budget/>

Fiji's \$4.6b budget passed

Luke Nacei

13 July, 2018, 10:00 am

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Budget Estimates 2018-2019 - <http://www.economy.gov.fj/images/phocadownload/2018-2019%20Budget%20Estimates.pdf>

Comment:

Appropriation Bill No. 10 - <http://www.parliament.gov.fj/wp-content/uploads/2018/07/Bill-10-2018-2019-Appropriation.pdf>

Peer Reviewer

Opinion: Agree

Comments: Its Act 12 of 2018 assented by the President on 13 July 2018. Ref. <http://www.parliament.gov.fj/wp-content/uploads/2018/07/Act-12-2018-2019-Appropriation.pdf>

Government Reviewer

Opinion: Agree

EB-2. When is the EB made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances,*

researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:

a. Two weeks or less after the budget has been enacted

Source:

Act No.12 of 2018 - An Act TO APPROPRIATE A SUM OF FOUR BILLION, TWO HUNDRED AND FORTY NINE MILLION, TWENTY NINE THOUSAND TWO HUNDRED AND NINETY EIGHT DOLLARS FOR THE ORDINARY SERVICES OF GOVERNMENT FOR THE YEAR ENDING 31 JULY 2019 -

<http://www.fiji.gov.fj/getattachment/0d7b9e45-eeef-42b4-90d2-ddf3042024b1/Act-12---2018-2019-Appropriation.aspx>

<http://www.fiji.gov.fj/getattachment/0d7b9e45-eeef-42b4-90d2-ddf3042024b1/Act-12---2018-2019-Appropriation.aspx>

The 2018/2019 National Budget has been passed in parliament -<http://fijivillage.com/news/The-20182019-National-Budget-has-been-passed-in-parliament-sk59r2>

By Vijay Narayan

Thursday 12/07/2018

"The 2018/2019 National Budget has been passed in parliament.

The Bill for an Act to appropriate a sum of \$4,249,029,298 (four billion, two hundred and forty nine million, twenty nine thousand two hundred and ninety eight dollars) for the ordinary services of Government for the year ending 31st July, 2019, was passed in the last hour."

Fiji's \$4.6b budget passed - <https://www.fijitimes.com/fijis-4-6b-budget/>

Luke Nacei

13 July, 2018, 10:00 am

"PARLIAMENT has passed the \$4.6 billion 2018/2019 National Budget which is the cost of ordinary services of Government for the year ending July 31, 2019.

The budget was passed after members of Parliament completed the Committee of Supply discussions on budget estimates on Wednesday night."

Attorney-General Aiyaz Sayed-Khaiyum read the third reading of the 2018/2019 Appropriation Bill No. 10 of 2018 yesterday before it was passed as per the parliamentary procedures.

The Committee of Supply also agreed that the 2018/2019 Appropriation Bill 2018 be passed without amendments.

Speaker of the House Dr Jiko Luveni congratulated members of the house for their contributions to the significant and integral process of the national budget."

Bill No. 10 -<http://www.parliament.gov.fj/wp-content/uploads/2018/07/Bill-10-2018-2019-Appropriation.pdf>

Comment:

The Budget Estimates 2018-2019 became the enacted budget without any amendments. The Budget Estimates were created on June 29, 2018.

Act No.12 of 2018 - the Appropriation Act was created on 17 July, 2018 as the PDF document properties reads.

Peer Reviewer

Opinion: Agree

Comments: I have verified the Act. The pdf was created on Parliament website on 17 July 2018.

Government Reviewer

Opinion: Agree

EB-3a. If the EB is published, what is the date of publication of the EB?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

17/7/2018

Source:

Act No.12 - An Act TO APPROPRIATE A SUM OF FOUR BILLION, TWO HUNDRED AND FORTY NINE MILLION, TWENTY NINE THOUSAND TWO HUNDRED AND NINETY EIGHT DOLLARS FOR THE ORDINARY SERVICES OF GOVERNMENT FOR THE YEAR ENDING 31 JULY 2019

<http://www.fiji.gov.fj/getattachment/0d7b9e45-eeef-42b4-90d2-ddf3042024b1/Act-12---2018-2019-Appropriation.aspx>

Comment:

According to the PDF document properties, the creation date is July 17, 2018.

Peer Reviewer  
Opinion: Agree  
Comments: Verified.

Government Reviewer  
Opinion: Agree

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
The appropriation Act No.12 was signed by the President on July 13, 2018 but was created online according to the PDF document properties on July 17, 2018.

Source:  
Act No. 12 - <http://www.fiji.gov.fj/getattachment/0d7b9e45-eeef-42b4-90d2-ddf3042024b1/Act-12---2018-2019-Appropriation.aspx>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer: The Act was passed by the Parliament on 12 July 2018. Refer to last page of Act.

EB-4. If the EB is published, what is the URL or weblink of the EB?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:  
<http://www.fiji.gov.fj/getattachment/0d7b9e45-eeef-42b4-90d2-ddf3042024b1/Act-12---2018-2019-Appropriation.aspx>

Source:  
Act No. 12 of 2018 - <http://www.fiji.gov.fj/getattachment/0d7b9e45-eeef-42b4-90d2-ddf3042024b1/Act-12---2018-2019-Appropriation.aspx>

Comment:  
The Act was created online on July 17, 2018. The approval by the legislature was July 12, 2018.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer: <http://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2018-2019-Budget-Estimates.pdf>  
<http://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2018-2019-Budget-Supplement.pdf> <http://www.parliament.gov.fj/wp-content/uploads/2018/07/Bill-10-2018-2019-Appropriation.pdf> <http://www.parliament.gov.fj/wp-content/uploads/2018/07/Act-12-2018-2019-Appropriation.pdf>  
Comments: The link provided by the Researcher is invalid.

IBP Comment  
The Budget Estimates and Budget Supplements cited by the Government Reviewer are considered as the EBP, not the Enacted Budget.

EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

<http://www.fiji.gov.fj/getattachment/0d7b9e45-eecf-42b4-90d2-ddf3042024b1/Act-12---2018-2019-Appropriation.aspx>

Comment:

The data is in PDF format and does not meet the machine readable format criteria.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6a. If the EB is not publicly available, is it still produced?

*If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

<http://www.fiji.gov.fj/getattachment/0d7b9e45-eecf-42b4-90d2-ddf3042024b1/Act-12---2018-2019-Appropriation.aspx>

Comment:

Act No. 12 of 2018 is available online and was published on July 17, 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

*For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Act No.12 of 2018 - An Act TO APPROPRIATE A SUM OF FOUR BILLION, TWO HUNDRED AND FORTY NINE MILLION, TWENTY NINE THOUSAND TWO HUNDRED AND NINETY EIGHT DOLLARS FOR THE ORDINARY SERVICES OF GOVERNMENT FOR THE YEAR ENDING 31 JULY 2019 Act No.12 of 2018

Source:

<http://www.fiji.gov.fj/getattachment/0d7b9e45-eeef-42b4-90d2-ddf3042024b1/Act-12---2018-2019-Appropriation.aspx>

Comment:

Act No.12 of 2018

An Act to appropriate a sum of Four Billion, Two Hundred and Forty nine Million, Twenty Nine Thousand two hundred and ninety eight dollars for the ordinary services of government for the year ending 31 July 2019

Peer Reviewer

Opinion: Agree

Comments: Verified with Act 12 of 2018.

Government Reviewer

Opinion: Agree

EB-8. Is there a "citizens version" of the EB?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:  
b. No

Source:  
N/A

Comment:  
There was no citizens version of the Enacted Budget produced or published.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

*If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.*

Answer:  
FY 2018-19

Source:  
There were budget flyers published online along with the Budget Estimates and Budget Supplement but these do not meet the requirements of what a Citizens' Budget should encompass, in that they do not show total expenditure, revenues or the deficit.

The CB is therefore considered not produced in Fiji.

Comment:  
N/A

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.*

*Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology  
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

Answer:  
d. Not produced at all

Source:  
N/A

Comment:  
N/A

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer:

Comments: Based on the definitions of this survey, what Fiji may consider to be a citizens Budget (through the publication of additional budget documents for the public) is not considered to be a citizens Budget under this survey because it does not meet the minimum requirements to be considered as Citizens Budget. Therefore, this question would be answered with (d) Not produced at all.

IBP Comment  
The government reviewer's comment is in agreement with the researcher's assessment. The document is considered 'not produced'.

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."*

Answer:  
There was no Citizens' Budget available on the Ministry of Economy's website.  
There was no consultation related to doing a Citizens' Budget. There were no documents produced in any of the main vernacular languages breaking down technical information in either the Budget Estimates or the Enacted ;Budget No.12.

Source:  
N/a

Comment:  
There were budget flyers published online along with the Budget Estimates and Budget Supplement but these do not meet the requirements of what a Citizens' Budget should encompass.

These documents do not show the overall picture of the budget, such as total revenues, total expenditures, and the deficit for the budget year, but only ministry-level policies and expenditures.  
<http://www.economy.gov.fj/component/content/article/104-about-us/vacancies/404-2019-budget.html>

Peer Reviewer  
Opinion: Agree  
Comments: The researcher's answer Budget No. 12 should be Act 12 of 2018.

Government Reviewer  
Opinion: Agree

CB-3a. If the CB is published, what is the date of publication of the CB?

*Note that the date of publication is not necessarily the same date that is printed on the document.  
Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.*

Answer:

Source:  
N/A

Comment:  
N/A

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: I choose not to review this question

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
N/A n/a

Source:  
N/A

Comment:  
N/A

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: I choose not to review this question

CB-4. If the CB is published, what is the URL or weblink of the CB?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.*

Answer:

Source:  
N/A

Comment:  
N/A

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: I choose not to review this question

CB-5. If the CB is produced, please write the full title of the CB.

*For example, a title for the Citizens Budget could be "Budget 2018 People's Guide" or "2019 Proposed Budget in Brief: A People's Budget Publication."*

*If the document is not produced at all, researchers should mark this question "n/a."*

*If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.*

Answer:  
N/A n/a

Source:  
N/A

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: I choose not to review this question

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.*

Answer:  
N/A

Source:  
N/A

Comment:  
N/A

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: I choose not to review this question

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2017-2018 FY 2018-19

Source:

There are two reports on in-year budget implementation. The first is a narrative report, which, as described below, is published late.

The second is the General Government Operations budget implementation data that is available without a narrative as machine-readable data file: <http://www.economy.gov.fj/s/e-gdds.html>. Using Wayback, however it is clear that this information was first posted sometime before November 2018 (<https://web.archive.org/web/20181118010641/http://www.economy.gov.fj/s.html> note the link to "e-GDDS" at the bottom of the right hand column) but after June 2018 (<https://web.archive.org/web/20180621151037/http://www.economy.gov.fj/s.html> - note the lack of the e-GDDS link). Given that there would have needed to be three quarterly releases of data between October 2017 and October 2018 to qualify as an IYR, this data source is also considered published late.

First Quarter Appropriation Statement 1st August 2018 to 31st October, 2018 - <http://www.parliament.gov.fj/wp-content/uploads/2018/11/5First-Quarter-Appropriation-Statement-1-August-2018-to-31-October-2018.pdf>

According to the PDF document properties it was uploaded on November 29, 2018.

Ministry of Economy, Quarterly Fiscal Performance Reports:

The quarterly report for July 2018 was published late on 21 January 2019 at:[http://www.economy.gov.fj/images/phocadownload/2017-2018\\_Quarter\\_4\\_Fiscal\\_Performance.pdf](http://www.economy.gov.fj/images/phocadownload/2017-2018_Quarter_4_Fiscal_Performance.pdf)

The quarterly report for April 2018 was published late on 21 January 2019 at:[http://www.economy.gov.fj/images/phocadownload/2017-2018\\_Quarter\\_3\\_Fiscal\\_Performance.pdf](http://www.economy.gov.fj/images/phocadownload/2017-2018_Quarter_3_Fiscal_Performance.pdf)

The quarterly report for January 2018 was published late on 21 January 2019 at:[http://www.economy.gov.fj/images/phocadownload/2017-2018\\_Quarter\\_2\\_Fiscal\\_Performance.pdf](http://www.economy.gov.fj/images/phocadownload/2017-2018_Quarter_2_Fiscal_Performance.pdf)

The quarterly report for October 2017 was published late on 8 February 2018 at:[http://www.economy.gov.fj/images/2017-2018\\_First\\_Quarter\\_Fiscal\\_Performance.pdf](http://www.economy.gov.fj/images/2017-2018_First_Quarter_Fiscal_Performance.pdf)

Comment:

Since there is only one appropriations statement published, this document is not considered an in-year report, because OBS standards require, at minimum, three of the last four quarterly reports to be publicly available.

The Ministry of Economy also publishes the Quarterly Fiscal Performance reports, however, all of these reports were published more than three month after the end of the reporting period, therefore this document is considered published late.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The links above is no longer valid. <http://www.economy.gov.fj/index.php/en/resources-main/publications/corporate-resources-3/fiscal-performance-reports>

IBP Comment

Thank you to the government reviewer for the updated links.

IYRs-2. When are the IYRs made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.*

Answer:

d. The IYRs are not released to the public, or are released more than three months after the period covered

Source:

First Quarter Appropriation Statement 1st August 2018 to 31st October, 2018 - <http://www.parliament.gov.fj/wp-content/uploads/2018/11/5First-Quarter-Appropriation-Statement-1-August-2018-to-31-October-2018.pdf>  
According to the PDF document properties it was uploaded on November 29, 2018.

Ministry of Economy, Quarterly Fiscal Performance Reports:

The quarterly report for July 2018 was published late on 21 January 2019 at:[http://www.economy.gov.fj/images/phocadownload/2017-2018\\_Quarter\\_4\\_Fiscal\\_Performance.pdf](http://www.economy.gov.fj/images/phocadownload/2017-2018_Quarter_4_Fiscal_Performance.pdf)

The quarterly report for April 2018 was published late on 21 January 2019 at:[http://www.economy.gov.fj/images/phocadownload/2017-2018\\_Quarter\\_3\\_Fiscal\\_Performance.pdf](http://www.economy.gov.fj/images/phocadownload/2017-2018_Quarter_3_Fiscal_Performance.pdf)

The quarterly report for January 2018 was published late on 21 January 2019 at:[http://www.economy.gov.fj/images/phocadownload/2017-2018\\_Quarter\\_2\\_Fiscal\\_Performance.pdf](http://www.economy.gov.fj/images/phocadownload/2017-2018_Quarter_2_Fiscal_Performance.pdf)

The quarterly report for October 2017 was published late on 8 February 2018 at:[http://www.economy.gov.fj/images/2017-2018\\_First\\_Quarter\\_Fiscal\\_Performance.pdf](http://www.economy.gov.fj/images/2017-2018_First_Quarter_Fiscal_Performance.pdf)

Comment:

Since there is only one appropriations statement published, this document is not considered an in-year report, because OBS standards require, at minimum, three of the last four quarterly reports to be publicly available.

The Ministry of Economy also publishes the Quarterly Fiscal Performance reports, however, all of these reports were published more than three month after the end of the reporting period, therefore this document is considered published late.

Peer Reviewer

Opinion: Agree

Comments: The IYR are usually produced by the Chief Accountant, which I guess is for internal use only.

Government Reviewer

Opinion: Agree

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

*Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.*

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."*

Answer:

29 November 2018 29 November 2018

Source:

First Quarter Appropriation Statement 1st August 2018 to 31st October, 2018 - <http://www.parliament.gov.fj/wp-content/uploads/2018/11/5First-Quarter-Appropriation-Statement-1-August-2018-to-31-October-2018.pdf>

According to the PDF document properties it was uploaded on November 29, 2018.

Ministry of Economy, Quarterly Fiscal Performance Reports:

The quarterly report for July 2018 was published late on 21 January 2019 at:[http://www.economy.gov.fj/images/phocadownload/2017-2018\\_Quarter\\_4\\_Fiscal\\_Performance.pdf](http://www.economy.gov.fj/images/phocadownload/2017-2018_Quarter_4_Fiscal_Performance.pdf)

The quarterly report for April 2018 was published late on 21 January 2019 at:[http://www.economy.gov.fj/images/phocadownload/2017-2018\\_Quarter\\_3\\_Fiscal\\_Performance.pdf](http://www.economy.gov.fj/images/phocadownload/2017-2018_Quarter_3_Fiscal_Performance.pdf)

The quarterly report for January 2018 was published late on 21 January 2019 at:[http://www.economy.gov.fj/images/phocadownload/2017-2018\\_Quarter\\_2\\_Fiscal\\_Performance.pdf](http://www.economy.gov.fj/images/phocadownload/2017-2018_Quarter_2_Fiscal_Performance.pdf)

The quarterly report for October 2017 was published late on 8 February 2018 at:[http://www.economy.gov.fj/images/2017-2018\\_First\\_Quarter\\_Fiscal\\_Performance.pdf](http://www.economy.gov.fj/images/2017-2018_First_Quarter_Fiscal_Performance.pdf)

Comment:

IYRs are published late.

Peer Reviewer

Opinion: Agree

Comments: The quarter reports for 2017-18 were published (pdf documents created) as follows: - 1st quarter on 8/2/18 - 2nd quarter on 17/1/19 - 3rd quarter on 17/1/19 - 4th quarter on 17/1/19.

Government Reviewer  
Opinion: Agree

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

The date was determined by looking at the PDF document properties specifically the creation date. Only one quarter appropriation statement has been published which is for August to October 2018. It was published on 29 November, 2018 on the Parliament website. The date was determined by accessing the PDF document properties and noting the creation date which was 29 November 2018.

Source:

First Quarter Appropriation Statement 1st August 2018 to 31st October, 2018 - <http://www.parliament.gov.fj/wp-content/uploads/2018/11/5First-Quarter-Appropriation-Statement-1-August-2018-to-31-October-2018.pdf>  
According to the PDF document properties it was uploaded on November 29, 2018.

Ministry of Economy, Quarterly Fiscal Performance Reports:

The quarterly report for July 2018 was published late on 21 January 2019 at:[http://www.economy.gov.fj/images/phocadownload/2017-2018\\_Quarter\\_4\\_Fiscal\\_Performance.pdf](http://www.economy.gov.fj/images/phocadownload/2017-2018_Quarter_4_Fiscal_Performance.pdf)

The quarterly report for April 2018 was published late on 21 January 2019 at:[http://www.economy.gov.fj/images/phocadownload/2017-2018\\_Quarter\\_3\\_Fiscal\\_Performance.pdf](http://www.economy.gov.fj/images/phocadownload/2017-2018_Quarter_3_Fiscal_Performance.pdf)

The quarterly report for January 2018 was published late on 21 January 2019 at:[http://www.economy.gov.fj/images/phocadownload/2017-2018\\_Quarter\\_2\\_Fiscal\\_Performance.pdf](http://www.economy.gov.fj/images/phocadownload/2017-2018_Quarter_2_Fiscal_Performance.pdf)

The quarterly report for October 2017 was published late on 8 February 2018 at:[http://www.economy.gov.fj/images/2017-2018\\_First\\_Quarter\\_Fiscal\\_Performance.pdf](http://www.economy.gov.fj/images/2017-2018_First_Quarter_Fiscal_Performance.pdf)

Comment:

IYRs are published late.

Peer Reviewer

Opinion: Agree

Comments: Verified the IYRs document properties on the Ministry of Economy website.

Government Reviewer

Opinion: Agree

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.*

*If the document is not published at all, researchers should leave this question blank.*

Answer:

<http://www.parliament.gov.fj/wp-content/uploads/2018/11/5First-Quarter-Appropriation-Statement-1-August-2018-to-31-October-2018.pdf>  
<http://www.parliament.gov.fj/wp-content/uploads/2018/11/5First-Quarter-Appropriation-Statement-1-August-2018-to-31-October-2018.pdf>

Source:

First Quarter Appropriation Statement 1st August 2018 to 31st October, 2018 - <http://www.parliament.gov.fj/wp-content/uploads/2018/11/5First-Quarter-Appropriation-Statement-1-August-2018-to-31-October-2018.pdf>  
According to the PDF document properties it was uploaded on November 29, 2018.

Ministry of Economy, Quarterly Fiscal Performance Reports:

The quarterly report for July 2018 was published late on 21 January 2019 at:[http://www.economy.gov.fj/images/phocadownload/2017-2018\\_Quarter\\_4\\_Fiscal\\_Performance.pdf](http://www.economy.gov.fj/images/phocadownload/2017-2018_Quarter_4_Fiscal_Performance.pdf)

The quarterly report for April 2018 was published late on 21 January 2019 at:[http://www.economy.gov.fj/images/phocadownload/2017-2018\\_Quarter\\_3\\_Fiscal\\_Performance.pdf](http://www.economy.gov.fj/images/phocadownload/2017-2018_Quarter_3_Fiscal_Performance.pdf)  
The quarterly report for January 2018 was published late on 21 January 2019 at:[http://www.economy.gov.fj/images/phocadownload/2017-2018\\_Quarter\\_2\\_Fiscal\\_Performance.pdf](http://www.economy.gov.fj/images/phocadownload/2017-2018_Quarter_2_Fiscal_Performance.pdf)  
The quarterly report for October 2017 was published late on 8 February 2018 at:[http://www.economy.gov.fj/images/2017-2018\\_First\\_Quarter\\_Fiscal\\_Performance.pdf](http://www.economy.gov.fj/images/2017-2018_First_Quarter_Fiscal_Performance.pdf)

Comment:  
IYRs are published late.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.*

Answer:  
c. No

Source:  
IYRs are published late.

However, as noted in IYR-1, the data on the e-GDDS page was not published regularly until the end of 2018, however it is published both in Excel and SDMX formats.  
<http://www.economy.gov.fj/s/e-gdds.html>

Comment:  
The data is in PDF format and is therefore is non machine readable.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer: c. No  
Comments: Documents are in PDF format.

IBP Comment  
Thank you to the government reviewer for this clarification. This score is revised from A to C.

IYRs-6a. If the IYRs are not publicly available, are they still produced?

*If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.  
Option "d" applies if the document is not produced at all.  
Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:

<http://www.parliament.gov.fj/wp-content/uploads/2018/11/5First-Quarter-Appropriation-Statement-1-August-2018-to-31-October-2018.pdf>

Comment:

IYRs are published late.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2018."

If In-Year Reports are not produced at all, researchers should mark this question "n/a."

Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer:

First Quarter Appropriation Statement 1 August 2018 to 31 October 2018 5First Quarter Appropriation Statement 1 August 2018 to 31 October 2018

Source:

<http://www.parliament.gov.fj/wp-content/uploads/2018/11/5First-Quarter-Appropriation-Statement-1-August-2018-to-31-October-2018.pdf>

Comment:

IYRs are published late.

Peer Reviewer

Opinion: Agree

Comments: I agree but we looked at different websites. I verified with the Ministry of Economy website and the full title is Fiscal Performance reports - GOVERNMENT'S FIRST QUARTER FISCAL PERFORMANCE 2017-2018. The website is [http://www.economy.gov.fj/images/Fiscal/DOCUMENTS/2017-2018\\_First\\_Quarter\\_Fiscal\\_Performance.pdf](http://www.economy.gov.fj/images/Fiscal/DOCUMENTS/2017-2018_First_Quarter_Fiscal_Performance.pdf) I couldn't access the web link used by the researcher.

Government Reviewer

Opinion: Agree

Comments: Also Quarterly Reports may be titled as "Government's xx Quarter Fiscal Performance (FY)".

IYRs-8. Is there a "citizens version" of the IYRs?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

No citizens' version is available

Comment:

There is no citizens version of the IYR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The same document is made available online. There are no additional versions produced.

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY 2017-2018

Source:

The MYR is not published online. The mid-year point would have been January 31, 2018.

Comment:

Parliament did published a mid-year fiscal statement, at the time that a mid-year review should have been published, at the mid-point of FY 2017-2018 (<http://www.parliament.gov.fj/wp-content/uploads/2018/03/Mid-Year-Fiscal-Statement-1-August-2017-to-31-January-2018.pdf>, published March 6, 2018).

However, the expenditure estimates for the remainder of BY 2017-2018 in this document have not been updated from the original annual budget expenditure figures, therefore this document does not qualify as a MYR.

The Reserve bank did publish an economic review in December 2018 - [https://www.rbf.gov.fj/getattachment/86333b1f-d47b-45d2-9546-9766ff4282bb/Economic-Review-December-2018-\(1\).pdf?lang=en-US](https://www.rbf.gov.fj/getattachment/86333b1f-d47b-45d2-9546-9766ff4282bb/Economic-Review-December-2018-(1).pdf?lang=en-US)  
Fiji's Economic Review as of December 2018 - <https://fijisun.com.fj/2019/01/01/fijis-economic-review-as-of-december-2018/>

However, the aforementioned sources do not meet the requirements of the MYR since they were not published by the government, nor do they show an update of fiscal estimates for the remainder of the budget year. The government does not clarify its perspective on domestic and international economic conditions and the impact these might have on the budget. The state of implementation at mid-year of the different elements of the budget, both by ministry or department have not been published.

There are no details on policy decisions taken since the presentation of the budget that have affected revenues, operating expenditures and capital budget estimates, with estimates on the magnitude impact. - Guide to Transparency in Government Budget Reports.

Peer Reviewer

Opinion: Agree

Comments: However, I expected the MYR to be provided on the Ministry of Economy website.

Government Reviewer

Opinion: Agree

MYR-2. When is the MYR made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.*

Answer:

d. The MYR is not released to the public, or is released more than three months after the midpoint

Source:

The MYR has not been made public for the fiscal year evaluated in this OBS. It is not published online on either the Ministry of Economy website nor the Parliament one.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

Source:  
No MYR published.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
n/a

Source:  
No MYR published.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

Source:  
No MYR published.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:  
d. Not applicable

Source:  
No MYR published.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

MYR-6a. If the MYR is not publicly available, is it still produced?

*If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:  
d. Not produced at all

Source:  
No mid-year fiscal statement has been produced for the fiscal year evaluated for this OBS.

Comment:  
The fiscal year for Fiji is August to July. There has not been a media fiscal statement released yet. There is a probability of it being released in late February 2019. The only Mid-year fiscal statement available on the Parliament website is the 1st August 2017 to 31st January 2018 - <http://www.parliament.gov.fj/wp-content/uploads/2018/03/Mid-Year-Fiscal-Statement-1-August-2017-to-31-January-2018.pdf>

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."*

Answer:

No mid year fiscal statement for the fiscal year evaluated has been published on either the Parliament nor the Ministry of Economy website. It is not clear that any document is produced that updates fiscal estimates for the remainder of the fiscal year.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: A Mid Year Fiscal Statement is not produced.

MYR-7. If the MYR is produced, please write the full title of the MYR.

*For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2017/18" or "Mid-Year Report on the 2018 National Budget."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-8. Is there a "citizens version" of the MYR?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY 2016-2017 FY 2017

Source:

There is no YER for the year ending 2017.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:  
Comments: 2017-2018 Financial year may also be used.

YER-2. When is the YER made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.*

Answer:

d. The YER is not released to the public, or is released more than 12 months after the end of the budget year

Source:

The 2017 YER has not been published.

<https://web.archive.org/web/20190322163116/http://www.economy.gov.fj/s/annual-financial-statement.html>

Comment:

The only Financial Statement published is for FY 2016. FY 2018 is not a Financial Statement, but a link to the finance manual.

The FY 2017 Financial Statement should have been published by July 31, 2018, but is not currently available.

Peer Reviewer

Opinion: Agree

Comments: I agree and also verified the audited financial statements, [http://www.economy.gov.fj/images/Resources/AFS/afs\\_2016.pdf](http://www.economy.gov.fj/images/Resources/AFS/afs_2016.pdf).

Government Reviewer

Opinion: Agree

Comments: Agree, the last report available publicly is for 2016. These reports can be accessed at the following link:  
<http://www.economy.gov.fj/index.php/en/resources-main/publications/corporate-resources-2/afs>

YER-3a. If the YER is published, what is the date of publication of the YER?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

Source:

The 2017 YER has not been published.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

n/a

Source:

The 2017 YER has not been published.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-4. If the YER is published, what is the URL or weblink of the YER?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

Source:

The 2017 YER has not been published. <http://www.economy.gov.fj/s/annual-financial-statement.html>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: 2016 YER is available here: <http://www.economy.gov.fj/index.php/en/resources-main/publications/corporate-resources-2/afs>

YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

d. Not applicable

Source:

<http://www.economy.gov.fj/s/annual-financial-statement.html>

The FY 2017 Financial Statement has not been published. Prior Financial Statements are only PDFs.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6a. If the YER is not publicly available, is it still produced?

*If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:  
d. Not produced at all

Source:  
The FY 2017 was not published.

<https://web.archive.org/web/20180619095709/http://www.economy.gov.fj:80/s/annual-financial-statement.html>

Comment:  
The only Financial Statement published is for FY 2016. FY 2018 is not a Financial Statement, but a link to the finance manual.

The FY 2017 Financial Statement should have been published by July 31, 2017, but is not currently available.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."*

Answer:  
There was no YER uploaded on the Ministry of Economy or Parliament websites.

Source:  
<https://web.archive.org/web/20180619095709/http://www.economy.gov.fj:80/s/annual-financial-statement.html>

Comment:  
The only Financial Statement published is for FY 2016. FY 2018 is not a Financial Statement, but a link to the finance manual.

The FY 2017 Financial Statement should have been published by July 31, 2017, but is not currently available.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

YER-7. If the YER is produced, please write the full title of the YER.

*For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2018" or "Annual Report 2017 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."*

Answer:  
n/a

Source:  
Previously the report released is the Annual Financial Statement  
<http://www.economy.gov.fj/s/annual-financial-statement.html>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

YER-8. Is there a "citizens version" of the YER?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:  
b. No

Source:  
<http://www.economy.gov.fj/s/annual-financial-statement.html>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:  
FY 2016

Source:  
The only report for the whole of government financial statements and annual appropriation statements is from 2016.  
REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF FIJI  
Volume 1  
Audit Report on Whole of Government Financial  
Statements and Annual Appropriation Statements 2016  
[http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1\\_0207.pdf](http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1_0207.pdf)

According to document properties, this document was created on 2 July 2017.

Comment:  
There are reports on sectors rather than a Audit Report on Whole of Government Financial Statements and Annual Appropriation Statements 2017;  
\*REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF FIJI 2017  
Audit Report on General Administration Sector - <http://www.oag.gov.fj/wp-content/uploads/2019/02/General-Administration-Final-Website.pdf> - Created online 5 February, 2019  
\*REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF FIJI 2017  
Audit Report on Social Services Sector - <http://www.oag.gov.fj/wp-content/uploads/2019/02/Social-Services-Final-Website.pdf> - Created online 4 February 2019  
\*REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF FIJI 2017  
Audit Report on Economic Services Sector - <http://www.oag.gov.fj/wp-content/uploads/2019/02/Economy-Services-Final.pdf> - Created online 4 February 2019

Peer Reviewer

Opinion: Disagree

Suggested Answer: The 2016 audit report comprises 4 volumes, in accordance with the budget sectors. The 3 sector reports should be read together with the Whole of Government report (or the Accounts and Finances of Government). There is only one audit opinion provided for the Whole of Government. Summaries of the audit opinions of the Ministries and Departments are provided in the sector reports. The Fiji government has yet to consolidate the Whole of Government report with the other entities of government including, government commercial companies, commercial statutory authorities, provincial councils and other government agencies. The process of consolidation will take some time given the different balance dates and accounting framework that are used.

Government Reviewer

Opinion: Agree

AR-2. When is the AR made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.*

Answer:

b. 12 months or less, but more than six months, after the end of the budget year

Source:

The 2016 AR was made available online according to document properties on 2 July 2017 - [http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1\\_0207.pdf](http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1_0207.pdf)

The relevant reporting period for the 2016 AR ended July 31, 2016, therefore this report was released within 12 months of the end of the fiscal year.

Comment:

The 2017 AR is not available on the Ministry of Economy, Auditor General's or the Parliament websites.

Peer Reviewer

Opinion: Agree

Comments: Verified.

Government Reviewer

Opinion: Agree

AR-3a. If the AR is published, what is the date of publication of the AR?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

2/7/2017

Source:  
REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF FIJI  
Volume 1  
Audit Report on Whole of Government Financial Statements and Annual Appropriation Statements 2016 - [http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1\\_0207.pdf](http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1_0207.pdf)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
The AR 2016 date was determined by reading the PDF documents creation date which is 7 July 2017.

Source:  
REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF FIJI Volume 1  
Audit Report on Whole of Government Financial Statements and Annual Appropriation Statements 2016  
[http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1\\_0207.pdf](http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1_0207.pdf)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer: The 2016 Report was presented to Parliament on 29 June 2017.

IBP Comment

The government reviewer's comment is noted. However, this question asks about the date of publication on the website, not the date of presentation to Parliament. Based on the document properties, as well as a Javascript verification of the posting date, the researcher's response is confirmed.

AR-4. If the AR is published, what is the URL or weblink of the AR?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:  
[http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1\\_0207.pdf](http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1_0207.pdf)

Source:  
REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF FIJI  
Volume 1  
Audit Report on Whole of Government Financial Statements and Annual Appropriation Statements 2016

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: It is also available here: <http://www.economy.gov.fj/index.php/en/resources-main/publications/corporate-resources-2/afs>

AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:  
c. No

Source:  
REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF FIJI  
Volume 1  
Audit Report on Whole of Government Financial Statements and Annual Appropriation Statements 2016  
[http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1\\_0207.pdf](http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1_0207.pdf)

Comment:  
It is in PDF format and not machine readable.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: Agree, the document is available in PDF version.

AR-6a. If the AR is not publicly available, is it still produced?

*If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:  
e. Not applicable (the document is publicly available)

Source:  
REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF FIJI  
Volume 1

Audit Report on Whole of Government Financial Statements and Annual Appropriation Statements 2016  
[http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1\\_0207.pdf](http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1_0207.pdf)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

AR-7. If the AR is produced, please write the full title of the AR.

*For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Audit Report on Whole of Government Financial Statements and Annual Appropriation Statements 2016

Source:

REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF FIJI

Volume 1

Audit Report on Whole of Government Financial Statements and Annual Appropriation Statements 2016

[http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1\\_0207.pdf](http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1_0207.pdf)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

AR-8. Is there a "citizens version" of the AR?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Agree. There is only one version of the Report that is created and published. The Report is published in English and no other languages.

GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

*GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found ([www.orcamentofederal.gov.br](http://www.orcamentofederal.gov.br/)). Researchers should include details about all of the relevant websites and/or portals that they can be used to access budget information.*

Answer:

a. Yes

Source:

The Ministry of Economy for National Budget documents - <http://www.economy.gov.fj/component/content/article/104-about-us/vacancies/404-2019-budget.html>

Parliament of Fiji website for Auditor General reports and National Budget documents - <http://www.parliament.gov.fj/auditor-generals-report/>  
<http://www.parliament.gov.fj/publications/>

Office of the Auditor General for the Auditor General's reports - <http://www.oag.gov.fj/reports-to-parliament/>

Comment:

Ministry of Education's Annual Report from 2016 which has a section on the Ministry of Education Budget in 2016 (Page 13) - [http://www.education.gov.fj/images/2016\\_Annual\\_Report\\_Final.pdf](http://www.education.gov.fj/images/2016_Annual_Report_Final.pdf)

The Ministry of Economy page has the quick link called the - Fiji National Summary Data page (Key macroeconomic and financial data) which leads one to the Reserve Bank website's eGGDS of Fiji <https://www.rbf.gov.fj/Statistics/e-GDDS> National Summary Data page for Fiji.

There are National Accounts (GDP), Central government operations etc. Next to these themes are options such as Browse Data, Download in SDMX and DSBB metadata.

By clicking on Browse Data - one can view an excel sheet that has readable material, not in PDF format.

The page also has a link - <https://dsbb.imf.org/> which leads to the Dissemination Standards Bulletin Board (DSBB) of the International Monetary Fund (IMF).

5.1.4 Simultaneous release

"Ministry of Finance

Fiscal data is released simultaneously to all interested parties or to the public through the publication in the website, Budget documents or in the RBF Quarterly Review."

Peer Reviewer  
Opinion: Agree  
Comments: Verified.

Government Reviewer  
Opinion: Agree

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

*GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.*

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

The Ministry of Economy page has the quick link called the - Fiji National Summary Data page (Key macroeconomic and financial data) which leads one to the Reserve Bank website's eGGDS of Fiji  
<https://www.rbf.gov.fj/Statistics/e-GDDS>

The Excel file downloaded for Central Government operations includes revenues by category, expenditures by administrative classification, and cash flows from investing activities.  
[http://www.economy.gov.fj/images/2018eGDDS/CGO/CGO\\_Fiji.xlsx](http://www.economy.gov.fj/images/2018eGDDS/CGO/CGO_Fiji.xlsx)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: The document usually contains several sub-sections containing varying information. Therefore, it is downloadable in a consolidated form.

GQ-1c. On these websites/portals, can consolidated revenue and/or expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

The Ministry of Economy page has the quick link called the - Fiji National Summary Data page (Key macroeconomic and financial data) which leads one to the Reserve Bank website's eGGDS of Fiji  
<https://www.rbf.gov.fj/Statistics/e-GDDS>

The Excel file downloaded for Central Government operations includes revenues by category, expenditures by administrative classification, and cash flows from investing activities.  
[http://www.economy.gov.fj/images/2018eGDDS/CGO/CGO\\_Fiji.xlsx](http://www.economy.gov.fj/images/2018eGDDS/CGO/CGO_Fiji.xlsx)

Data is available in quarterly and monthly format, from 2015 to the current timeperiod.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified, from1980 to 2017-18(P) [http://www.economy.gov.fj/images/Fiscal/DOCUMENTS/Fiscal\\_Data.pdf](http://www.economy.gov.fj/images/Fiscal/DOCUMENTS/Fiscal_Data.pdf)

Government Reviewer

Opinion:

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

Answer:

b. No

Source:

The information provided on data access and analysis is largely in figures, statistics and notes. Hence, there is hardly any infographics or visualizations present in interpreting data and analysis.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

*GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://www.kenyalaw.org/lex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.*

Answer:

a. Yes

Source:

The Financial Management Act 2004 was amended in the Parliament this year into Financial Management (Amendment) Act 2016.  
[http://www.parliament.gov.fj/getattachment/Parliament-Business/Acts/Act-10-Financial-Management-\(Amendment\)-\(2\).pdf.aspx](http://www.parliament.gov.fj/getattachment/Parliament-Business/Acts/Act-10-Financial-Management-(Amendment)-(2).pdf.aspx)

Comment:

Peer Reviewer

Opinion: Agree

Comments: In addition to the researcher's source, the Auditor General functions and powers are provided in the Fiji Constitution 2013, Audit Act 1969 and various other Acts, for example the Environment Management Act 2005, etc. <http://www.oag.gov.fj/the-auditor-general/>

Government Reviewer

Opinion: Agree

GQ-3. Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

*The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.*

Answer:

a. Yes

Source:

INFORMATION ACT 2018  
(ACT NO. 9 OF 2018)

Comment:

<https://www.fiji.gov.fj/getattachment/9d6f70b2-0bb6-48b4-b66b-3dc2e9acf59b/Act-9--Information-Act.aspx>

Peer Reviewer

Opinion: I choose not to review this question

Comments: I cannot access the website referred to by the researcher.

Government Reviewer

Opinion:

1. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

**GUIDELINES:**

*Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.*

Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Source:

In the Budget Estimates 2018-2019, expenditure data is presented for all administrative units <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Comment:

Abstract of Expenditure by Functional Categories - Page 11-12

<https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Peer Reviewer

Opinion: Agree

Comments: I cannot access the [www.fiji.gov.fj](http://www.fiji.gov.fj) but I can find the information on the Ministry of Economy website:

<http://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2018-2019-Budget-Estimates.pdf> .

Government Reviewer

Opinion: Agree

Comments: This is correct. Expenditure allocations are presented by Ministry/Head No./Agency.

2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

*GUIDELINES:*

*Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.*

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

The aforementioned is presented by functional classification. Spending by administrative units grouped by functions in the 2018-2019 Budget Estimates.

Abstract of Expenditure by functional categories pp. 11-12

<https://www.fiji.gov.fj/getattachment/f228b9fe-ffc4-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Comments: But on this weblink: <http://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2018-2019-Budget-Estimates.pdf>.

Government Reviewer

Opinion: Agree

Comments: As stated previously, expenditure allocations are presented according to Head No. i.e Ministry/Agency.

3. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

*GUIDELINES:*

*Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.*

*The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>*

*COFOG can be viewed at [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.*

Answer:

b. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

Source:

Both the Budget Estimates 2018-2019 and the Economic and Fiscal Update - Supplement to the 2018-2019 Budget Address contain information meeting international standards.

The functional categories include General Administration, Social Services, Economic Services and Infrastructure pp. 11-12  
<https://www.fiji.gov.fj/getattachment/f228b9fe-ffc-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

These categories do not align with the 10 COFOG categories because there is no further differentiation below each category, only ministry-level allocations.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified against <https://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

Government Reviewer

Opinion: Agree

Comments: The Budget documents categorise expenditure allocations and information according to functional categories such as General Administration, Social Services, Economic and Infrastructure Services.

4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

*GUIDELINES:*

*Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.*

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

Expenditures for the budget year are presented by economic classification in the Budget Estimates 2018-2019.

Table: Abstract of Expenditure by Standard Expenditure Group (p. 10) <https://www.fiji.gov.fj/getattachment/f228b9fe-ffc-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The economic classification of data that is presented is through Standard Expenditure Group (SEG) Level within the Budget Estimates.

5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

*GUIDELINES:*

*Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).*

Answer:

a. Yes, the economic classification is compatible with international standards.

Source:

The Economic classification in the Budget Estimates 2018-2019 may not be aligned to International GFS standards but categories are included in the Abstract of Expenditure by Standard Expenditure Group (p.9) in the Budget Estimates - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

These categories include: Operating (Staff, Travel and Communications, Goods and Services, Operating Grants and Transfers, etc), and Capital (Construction, Capital Purchase, Grants and Transfers)

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified <http://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2018-2019-Budget-Estimates.pdf> .

Government Reviewer

Opinion: Agree

Comments: Agree with option A as the Budget is presented according to economic classification.

6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

*GUIDELINES:*

*Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

*Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.*

Answer:

a. Yes, programs accounting for all expenditures are presented.

Source:

Expenditures for all individual programs accounting for all expenditures in the budget estimates 2018-2019. Program level data is also provided in various sub groups under each Ministry, Department or Agency, pp. 13-297.

Budget estimates 2018-2019 <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Comments: For example, 4 activities of the Prime Minister's Office are categorised under 3 programmes.  
<http://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2018-2019-Budget-Estimates.pdf>

Government Reviewer

Opinion: Agree  
Comments: All programme expenditure is presented.

7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.*

**Answer:**

a. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

Expenditures estimates for a multi-year horizon are presented for all 3 expenditure classifications in the Budget Estimates 2018-2019 document;

All tables cover the years 2019-2020 and 2020-2021

Administrative classification Table: Abstract of Expenditure by functional categories, p.11-12.

Economic classification Table: Abstract of Expenditure by Standard Expenditure Group on p.10.

Functional classification Table: Abstract of Expenditure by Functional Categories, pp.11-12.

Budget Estimates 2018-2019 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

**Comment:**

The functional classification may not fully comply with international standards.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: Agree - the Budget estimates presents expenditure estimates by expenditure classification for a two year period beyond the budget year. Refer to Planned Change columns of Estimates.

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

**Answer:**

Administrative classification  
Economic classification  
Functional classification

**Source:**

Budget Estimates 2018-2019 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer: The expenditure classifications for each Ministry/Head No. is given for Standard Expenditure Group (SEG) level and as a two year Budget forecast. For example, Travel and Communication

IBP Comment  
The government reviewer's response is in alignment with the researcher's response. Ministry classifications (administrative classification) and economic classifications are shown for a multi-year period in the budget. The researcher's response is confirmed.

8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

**GUIDELINES:**

*Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.*

*Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.*

*For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).*

**Answer:**

a. Yes, multi-year estimates for programs accounting for all expenditures are presented.

**Source:**

Program level expenditure data with estimates for a multi-year horizon covering all expenditures are presented in the Budget Estimates 2018-2019 document, with program-level data provided within sub-sections for each administrative entity.

Table: Details of Expenditure, pp.13-297 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

**Comment:**

The data for budget years 2019-2020 and 2020-2021 are presented as planned changes.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: Agree with above comment.

9. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

**GUIDELINES:**

*Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.*

Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Source:

A table of the summary presenting data for individual sources of tax revenue for the budget year is provided in the Budget Estimates 2018-2019, p. 330-335  
<https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Comment:

There are no other categories in tax revenue, therefore this question scores A.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

**GUIDELINES:**

*Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.*

Answer:

b. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

Source:

The EBP provides data for individual sources of non tax revenue such as grant in aid, and sales of government property in table of summary on p. 330-335 - Budget Estimates 2018-2019 <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Comment:

'Other' categories of revenue, such as "99 Other Revenue" are more than 3% (around 3.1%) of total non-tax revenue therefore this question scores a B.

Peer Reviewer

Opinion: Agree

Comments: Verified page 335 of the Budget Estimates. Accessed through Fiji Parliament website <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Estimates.pdf> . I cannot access the Fiji government website.

Government Reviewer

Opinion: Agree

11. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

**GUIDELINES:**

*Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.*

**Answer:**

a. Yes, multi-year estimates of revenue are presented by category.

**Source:**

A summary table is presented in multi year estimates on p.330-335 for Budget years 2019 -2020 and 2020-2021 - Budget Estimates 2018 -2019 <https://www.fiji.gov.fj/getattachment/f228b9fe-ffc9-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

**Comment:**

**Peer Reviewer**

Opinion: Agree

Comments: Verified.

**Government Reviewer**

Opinion: Agree

Comments: Agree - Revenue Projections are presented for the following two financial years.

12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

**GUIDELINES:**

*Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.*

**Answer:**

a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

**Source:**

There is data for multi-year estimates for budget years 2019-2020 and 2020-2021 on pp. 330-335 for individual sources of revenue accounting for all revenues. Budget Estimates 2018-2019 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffc9-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

**Comment:**

Other categories for both tax and non-tax revenues account for less than 1% of total revenues, justifying an A score.

**Peer Reviewer**

Opinion: Agree

Comments: Verified

Government Reviewer  
Opinion: Agree  
Comments: Multi-year estimates are provided.

13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

**GUIDELINES:**

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.*

**Answer:**

a. Yes, all three estimates related to government borrowing and debt are presented.

**Source:**

Estimates for all 3 indicators related to government borrowing and debt for the budget year are provided in EBP documentation:

New borrowing for budget year: Table: Budget Funding Programme 2018-2019, p.9 Budget Estimates 2018-2019 - <https://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>

Total outstanding debt at end of budget year: See the Budget Supplements para 3.4 on p. 23 for the 2018-2019 projected total debt for 2018-2019.

BY-1 information is found in Table 5.6: Total Government Debt, p.53 (this information is not counted for the purpose of this question, but only in Q31).

Economic and Fiscal Update: Supplement to the 2018-2019 Budget Address - <https://www.fiji.gov.fj/getattachment/69e5ca96-0119-4898-bec8-937f909d0a04/Budget-Supplement.aspx>

Interest payment: 'Charges on Account of Public Debt', pp. 300 - 329 - Budget Estimates 2018-2019 <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>. The total value of interest payments is also found in the Budget Supplement in para 4.49 on p. 42.

**Comment:**

**Peer Reviewer**

Opinion: Agree

Comments: Verified: - the new borrowing for budget year and interest payment on <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Estimates.pdf>; - total outstanding debt at end pf budget year on <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Supplement.pdf> . I cannot access [www.fiji.gov.fj](http://www.fiji.gov.fj) .

**Government Reviewer**

Opinion: Agree

Comments: Correct, this data can be found in section for Charges on Account for Public Debt.

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year  
The central government's total debt burden at the end of the budget year  
The interest payments on outstanding debt for the budget year

Source:

Estimates for all 3 indicators related to government borrowing and debt for the budget year are provided in EBK documentation: New borrowing for budget year: Table: Budget Funding Programme 2018-2019, p.9 Budget Estimates 2018-2019 - <https://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>

Total outstanding debt at end of budget year: See the Budget Supplements para 3.4 on p. 23 for the 2018-2019 projected total debt.

BY-1 information is found in Table 5.6: Total Government Debt, p.53

Economic and Fiscal Update: Supplement to the 2018-2019 Budget Address - <https://www.fiji.gov.fj/getattachment/69e5ca96-0119-4898-bec8-937f909d0a04/Budget-Supplement.aspx>

Interest payment: 'Charges on Account of Public Debt', pp. 300 - 329 - Budget Estimates 2018-2019 <https://www.fiji.gov.fj/getattachment/f228b9fefcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>. The total value of interest payments is also found in the Budget Supplement in para 4.49 on p. 42.

Comment:

Peer Reviewer

Opinion: Agree

Comments: My comment is the same as my comment for Question 13a.

Government Reviewer

Opinion: I choose not to review this question

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

**GUIDELINES:**

*Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not*

presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

b. Yes, the core information is presented for the composition of the total debt outstanding.

Source:

Estimates for most of core components regarding government debt for the budget year are presented in the EBP document and supporting document (with the exception of whether the total debt stock is external or internal);

Interest rates on outstanding debt and maturity profile of each loan for FY 2018-2019, along with the interest and principal payments due, is shown pp.300 - 330 of the Budget Estimates 2018-2019 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

While these tables show details on each loan instrument, however, they do not provide information on the total debt stock, only interest and principal repayments required during each budget year. Information beyond the core is also provided in these tables, especially on overseas debt, on the currency of the loan and whether the rate is fixed or floating.

The distribution of the total stock of debt, however, is only available as of BY-1 (July 2017), which does not count for this question:

Table 5.6 - Total Government debt which includes total of domestic and external debts on p.53 - <https://www.fiji.gov.fj/getattachment/69e5ca96-0119-4898-bec8-937f909d0a04/Budget-Supplement.aspx>

Because there is information beyond the core, but information about total debt stock by external or domestic source, is not available, this indicators scores a B.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified on <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Estimates.pdf> and <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Supplement.pdf> . I cannot access [www.fiji.gov.fj](http://www.fiji.gov.fj) .

Government Reviewer

Opinion: Agree

Comments: Comments above is reflective of what is presented within the Estimates.

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are are presented in the Executive's Budget Proposal:

Answer:

Interest rates on the debt

Maturity profile of the debt

Information beyond the core elements (please specify)

Source:

Estimates for most of core components regarding government debt for the budget year are presented in the EBP document and supporting document (with the exception of whether the total debt stock is external or internal);

Interest rates on outstanding debt and maturity profile of each loan for FY 2018-2019, along with the interest and principal payments due, is shown pp.300 - 330 of the Budget Estimates 2018-2019 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

While these tables show details on each loan instrument, however, they do not provide information on the total debt stock, only interest and principal repayments required during each budget year. Information beyond the core is also provided in these tables, especially on overseas debt, on the currency of the loan and whether the rate is fixed or floating.

The distribution of the total stock of debt, however, is only available as of BY-1 (July 2017), which does not count for this question:

Table 5.6 - Total Government debt which includes total of domestic and external debts on p.53 - <https://www.fiji.gov.fj/getattachment/69e5ca96-0119-4898-bec8-937f909d0a04/Budget-Supplement.aspx>

Because there is information beyond the core, but information about total debt stock by external or domestic source, is not available, this indicators scores a B.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified on <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Estimates.pdf> and <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Supplement.pdf> . I cannot access [www.fiji.gov.fj](http://www.fiji.gov.fj) .

Government Reviewer

Opinion: Agree

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

**GUIDELINES:**

*Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:*

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

*While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.*

*Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.*

Answer:

b. Yes, the core information is presented for the macroeconomic forecast.

Source:

The Economic and Fiscal Update: Supplement to the 2018-2019 Budget Address provides information on the Economic Performance and Outlook pp. 6-14.

The GDP growth rates for 2008-2020 are shown on page 8 and continues with overviews for 2018 along with 2019-2020.

In terms of inflation rate, information on the 2018 and 2019 forecast can be found on pp.10-11.

Interest rates on page 13, but only for BY-1 (through March 2018) and not for the budget year.

The Appendices contains data on Nominal and real GDP in Table 1: GDP by Sector 2013-2020 on pp.74-75; Table 2: GDP by Sector 2013-2020 pp.76-77 and Table 3: FY GDP by Sector 2013-2019 on p.78.

<https://www.fiji.gov.fj/getattachment/69e5ca96-0119-4898-bec8-937f909d0a04/Budget-Supplement.aspx>

Because there is information beyond the core, in terms of GDP growth rates by second, however, even though one core element is missing (interest rates) this question scores a B.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified the economic performance outlook, GDP growth rates and inflation rates on <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Supplement.pdf> . I cannot access [www.fiji.gov.fj](http://www.fiji.gov.fj)

Government Reviewer

Opinion: Agree

Comments: Agree - core macroeconomic data is presented.

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Information beyond the core elements (please specify)

Source:

The Economic and Fiscal Update: Supplement to the 2018-2019 Budget Address provides information on the Economic Performance and Outlook pp. 6-14.

The GDP growth rates for 2008-2020 are shown on page 8 and continues with overviews for 2018 along with 2019-2020.

In terms of inflation rate, information on the 2018 forecast can be found on pp.10-11.

Interest rates on page 13, but only for BY-1 (so not counted for this question)

The Appendices contains data on Nominal and real GDP in Table 1: GDP by Sector 2013-2020 on pp.74-75; Table 2: GDP by Sector 2013-2020 pp.76-77 and Table 3: FY GDP by Sector 2013-2019 on p.78.

<https://www.fiji.gov.fj/getattachment/69e5ca96-0119-4898-bec8-937f909d0a04/Budget-Supplement.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified the economic performance outlook, GDP growth rates and inflation rates on <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Supplement.pdf> . I cannot access [www.fiji.gov.fj](http://www.fiji.gov.fj) .

Government Reviewer

Opinion: Agree

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

**GUIDELINES:**

*Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:*

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?*

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

Answer:

d. No, information related to different macroeconomic assumptions is not presented.

Source:

The Economic and Fiscal Update: Supplement to the 2018-2019 Budget Address contains information and data on risk indicators on page 56. Table 5.10 shows risk exposure as of July 2017. Chapters 1 to 4 discusses Economic Performance and Outlook, National Development Plan, Medium Term Strategy and Government's Fiscal Position. <https://www.fiji.gov.fj/getattachment/69e5ca96-0119-4898-bec8-937f909d0a04/Budget-Supplement.aspx>

However there is no sensitivity analysis to show how interest payments or debt would change given a change in the interest rates. It only shows how much exposure risk there is to the existing debt profile.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified on <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Supplement.pdf> .

Government Reviewer

Opinion: Agree

Comments: Agree with Option D - There is no sensitivity analysis presented.

17. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

**GUIDELINES:**

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

b. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

Source:

A narrative discussion on Expenditure policy is presented in the Economic and Fiscal Update: Supplement to the 2018-2019 Budget Address on pp. 24-25 - <https://www.fiji.gov.fj/getattachment/69e5ca96-0119-4898-bec8-937f909d0a04/Budget-Supplement.aspx>

Expenditure programmes are displayed in the 2018-2019 Budget Estimates -<https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Comment:

Previously the Budget Speech was available with additional discussion of policy links to the budget, but it was published late in 2018. Therefore, the policy sections for the budget were limited in the Budget Supplement 2018-2019 and the score has reduced from A to B.

Peer Reviewer

Opinion: Agree

Comments: Verified on <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Supplement.pdf> .

Government Reviewer

Opinion: Agree

Comments: Agree - the Supplement to the Address continues to be produced. The Budget Address is usually available a few days after the Announcement.

18. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

**GUIDELINES:**

*Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.*

*Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.*

*Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.*

*Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.*

*The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.*

Answer:

c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

Source:

Information in the Economic and Fiscal Update: Supplement to the 2018-2019 Budget Address discusses Revenue Policy for the medium term on pp. 23-24 - <https://www.fiji.gov.fj/getattachment/69e5ca96-0119-4898-bec8-937f909d0a04/Budget-Supplement.aspx>

A budget flyer contains information on tax policies for the 2018-2019 BY -

<http://www.economy.gov.fj/images/phocadownload/2.0%20Tax%20Policies%20Flyer.pdf>

Comment:

Information in the supplement to the budget address does not include a detailed narrative though, nor does it explain the impact of the tax policies on revenue collections for the budget year. In the budget flyer new tax incentives are presented.

Peer Reviewer

Opinion: Agree

Comments: Verified on <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Supplement.pdf> and <http://www.economy.gov.fj/images/Budget/budgetkits/2018-2019/2.0-Tax-Policies-Flyer.pdf> .

Government Reviewer

Opinion: Agree

Comments: Agree - although sometimes additional information on how the revenue policy may revenue collections may be described during the Budget Address.

19. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.*

**Answer:**

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

Expenditure estimate tables provide information for BY-1 (Estimate 2017-2018)

Administrative classification Table: Abstract of Expenditure by functional categories, p.11-12.

Economic classification Table: Abstract of Expenditure by Standard Expenditure Group on p.10.

Functional classification Table: Abstract of Expenditure by Functional Categories, pp.11-12.

Budget Estimates 2018-2019 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

**Comment:**

The functional classification does not fully comply with international standards.

**Peer Reviewer**

Opinion: Agree

Comments: Verified the administrative and economic expenditure classifications, and social services and infrastructure although not mentioned by the researcher, on <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Estimates.pdf> .

**Government Reviewer**

Opinion: Agree

Comments: This is correct, the Budget information is presented by Head No./Ministry and Standard Expenditure Groups.

20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

**GUIDELINES:**

*Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-1.

Source:

All expenditures for the BY 2018-2019 are presented in the Budget Estimates document for BY-1 (Estimates 2017-2018). Program-level data is provided within sub-sections for each administrative component.

Expenditure details - pp. -13-297 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The Budget Estimates 2018-2019 presents data at activity level, which add up to program level, and in turn add up to Head or Ministry level. Refer to <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Estimates.pdf>.

Government Reviewer

Opinion: Agree

21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

*GUIDELINES:*

*Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.*

*Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.*

Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Source:

Expenditures have been updated from the original enacted levels as shown in the Budget Estimates 2018-2019 document.

While the document does not state that the estimates have been updated, when compared to Budget 2017-2018, all expenditure estimates have been revised.

Administrative classification Table: Abstract of Expenditure by functional categories, p.11-12.

Economic classification Table: Abstract of Expenditure by Standard Expenditure Group on p.10.

Functional classification Table: Abstract of Expenditure by Functional Categories, pp.11-12.

Budget Estimates 2018-2019 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

There are program level expenditures detailed from pp.13-297.

Budget 2018-2019 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified that the 2017-2018 enacted levels are the same in the 2017-2018 Budget Estimates and the 2018-2019 Budget Estimates ([http://www.parliament.gov.fj/wp-content/uploads/2017/03/Budget-Estimate-2017\\_2018.pdf](http://www.parliament.gov.fj/wp-content/uploads/2017/03/Budget-Estimate-2017_2018.pdf)). However, I am not too sure what the researcher meant in the second para of Source.

Government Reviewer

Opinion: Agree

Comments: Agree - Revised Estimates are included to reflect actual expenditure of the previous financial year.

IBP Comment

As a clarification to the researcher's comment, this is to confirm that the document doesn't have a separate note or explanation about the update of

expenditures, however when compared the the original budget the estimates have been revised.

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications*

**Answer:**

a. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

Estimates for BY-2 are presented for all 3 expenditure classifications in the Budget Estimates 2018-2019 document. The tables show 'Actual Expenditures for 2016-2017'

Administrative classification Table: Abstract of Expenditure by functional categories, p.11-12.

Economic classification Table: Abstract of Expenditure by Standard Expenditure Group on p.10.

Functional classification Table: Abstract of Expenditure by Functional Categories, pp.11-12.

Budget Estimates 2018-2019 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

**Comment:**

**Peer Reviewer**

Opinion: Agree

Comments: Verified on [http://www.parliament.gov.fj/wp-content/uploads/2017/03/Budget-Estimate-2017\\_2018.pdf](http://www.parliament.gov.fj/wp-content/uploads/2017/03/Budget-Estimate-2017_2018.pdf) .

**Government Reviewer**

Opinion: Agree

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

**Answer:**

Administrative classification

Economic classification

Functional classification

**Source:**

Administrative classification Table: Abstract of Expenditure by functional categories, p.11-12.

Economic classification Table: Abstract of Expenditure by Standard Expenditure Group on p.10.

Functional classification Table: Abstract of Expenditure by Functional Categories, pp.11-12.

Budget Estimates 2018-2019 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

**Comment:**

Peer Reviewer  
Opinion: Agree  
Comments: Verified.

Government Reviewer  
Opinion: Agree  
Comments: Each expenditure classification presents estimates for at least 2 years prior to the Budget Year.

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

**GUIDELINES:**

*Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

**Answer:**

a. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

**Source:**

Estimates for BY-2 are presented for all 3 expenditure classifications in the Budget Estimates 2018-2019 document. The tables show 'Actual Expenditures for 2016-2017'

Details of expenditure are from pp.13-297.

Budget Estimates 2018-2019 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

**Comment:**

Peer Reviewer  
Opinion: Agree  
Comments: Verified.

Government Reviewer  
Opinion: Agree  
Comments: Agree - the Estimates provides Actual Expenditure for FY 2016-2017 and Estimates for FY 2017-2018.

24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

**GUIDELINES:**

*Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

Answer:

a. Two years prior to the budget year (BY-2).

Source:

Estimates for BY-2 are presented for all 3 expenditure classifications in the Budget Estimates 2018-2019 document. The tables show 'Actual Expenditures for 2016-2017'

Administrative classification Table: Abstract of Expenditure by functional categories, p.11-12.

Economic classification Table: Abstract of Expenditure by Standard Expenditure Group on p.10.

Functional classification Table: Abstract of Expenditure by Functional Categories, pp.11-12.

Program-level expenditures in details of expenditure from pp. 13-297.

Budget Estimates 2018-2019 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified.

Government Reviewer

Opinion: Agree

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

There is a summary table presented on p.335 of the Budget Estimates 2018-2019 which includes main categories of revenue (tax and non-tax, grants, investment revenue) for BY-1 -

<https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified summary table on p.335 on <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Estimates.pdf> .

Government Reviewer

Opinion: Agree

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Source:

Individual sources of revenue accounting for all revenue are presented for BY-1 in the 2018-2019 Budget Estimates - see detailed tables from p. 331-335 <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified on <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Estimates.pdf> .

Government Reviewer

Opinion: Agree

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Source:

Revenue estimates are presented in the Budget Estimates 2018-2019 on pp.331-336 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Comment:

While the document does not say specifically that the BY-1 estimates have been updated, the values have been revised as compared to the 2017-2018 budget estimates. For example, tax revenue for 2017-2018 was originally projected to be 3,097,263.0, however now in the 2018-2019 budget it is shown as 2,996,740.3.

Peer Reviewer

Opinion: Agree

Comments: Verified the tax revenue example in the summary table on 2017-2018 [http://www.parliament.gov.fj/wp-content/uploads/2017/03/Budget-Estimate-2017\\_2018.pdf](http://www.parliament.gov.fj/wp-content/uploads/2017/03/Budget-Estimate-2017_2018.pdf) , and 2018-2019 on <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Estimates.pdf> .

Government Reviewer

Opinion: Agree

Comments: This data is updated from original estimate levels. Upon compiling the Budget Estimates for a Financial year, previous years estimates are updated to reflect actuals.

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

There is a summary table presenting data for the main categories of revenue (tax and non-tax) for BY-2 (2016-2017) on p.335 of the Budget Estimates 2018-2019 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified.

Government Reviewer

Opinion: Agree

Comments: Refer to Page 330 - 335 of 2018-2019 Budget Estimates

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Source:

Individual sources of revenue accounting for all revenue for BY-2 (2016-2017) are presented in the Budget Estimates 2018-2019 from pp.331-336 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified.

Government Reviewer

Opinion: Agree

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

a. Two years prior to the budget year (BY-2).

Source:

Actual outcomes for BY-2 inclusive of all revenue sources are presented in the Budget Estimates 2018-2019 from pp.331-336 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified on <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Estimates.pdf> .

Government Reviewer

Opinion: Agree

Comments: Correct - data presented goes back two previous financial years.

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

**GUIDELINES:**

*Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).*

*The "core" information includes:*

- *total debt outstanding at the end of BY-1;*
- *amount of net new borrowing required during BY-1;*
- *interest payments on the debt;*
- *interest rates on the debt instruments;*
- *maturity profile of the debt; and*
- *whether it is domestic or external debt.*

*This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14.*

*In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.*

Answer:

a. Yes, information beyond the core elements is presented for government debt.

Source:

Information is presented for government debt in table 5.6 and pp.54-55 of the Economic and Fiscal Update - Supplement to the 2018-2019 Budget Address for BY-1 (July 2018)

Debt Maturity Profile is presented on page 55 in figure 5.4.

Domestic Interest Rate Structure is presented on page 54.

Domestic Debt Stock is explained on page 53 and external debt on pp. 54-55.

<https://www.fiji.gov.fj/getattachment/69e5ca96-0119-4898-bec8-937f909d0a04/Budget-Supplement.aspx>

Interest rates on the individual instruments of the debt stock for both BY and BY-1 is shown pp.300 - 330 of the Budget Estimates 2018-2019 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Information beyond the core includes whether the debt is fix or floating interest rates, and the currency of the debt.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified on <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Supplement.pdf> .

Government Reviewer

Opinion: Agree

32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

**GUIDELINES:**

*Question 32 asks for which year the actual outcome for debt is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

*It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.*

**Answer:**

a. Two years prior to the budget year (BY-2).

**Source:**

-Charges on Account of Public Debt is Head 52 in the Budget Estimates 2018-2019 accounting for two years prior to the budget year in terms of reflecting actual outcomes. It goes back to 2016-2017 from pp.297-329

Summary of Head 52 is on page 329 -

<https://www.fiji.gov.fj/getattachment/f228b9fe-ffc9-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Total government debt is illustrated on page 53 in Table 5.6 of the Economic and Fiscal Update - Supplement to the 2018-2019 Budget Address -

<https://www.fiji.gov.fj/getattachment/69e5ca96-0119-4898-bec8-937f909d0a04/Budget-Supplement.aspx>

**Comment:**

**Peer Reviewer**

**Opinion:**

Comments: Verified the Summary of Head 52 on page 329 on <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Estimates.pdf> and total government debt on pp 52-53 on <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Supplement.pdf>.

**Government Reviewer**

**Opinion: Agree**

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

**GUIDELINES:**

*Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:*

- *a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and*
- *estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)*

*In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.*

*In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.*

*The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.*

*For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.*

Answer:

c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

Source:

Pensions, Gratuities and Compassionate Allowances are in the Budget Estimates 2018-2019 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

There is limited information provided on Trust Funds in the Budget Estimates. For example, there is information on transfers to the Land Transport Authority (LTA) on p. 252, and some information on the revenues collected on p. 331, however there is no indication of total revenues, expenditures or financing of that body, or a statement of purpose about its function and activities.

A list of operating grants to statutory bodies and other entities is provided on p. 40-41 of the Budget Supplement: <https://www.fiji.gov.fj/getattachment/69e5ca96-0119-4898-bec8-937f909d0a04/Budget-Supplement.aspx>

Section 148(2) of the 2013 Fiji Constitution states;

"pension benefits" means pensions, compensation, gratuities or other like payments payable to persons in respect of their eligible service or to their spouses, dependents, or personal representatives in respect of that service" - page 93  
<http://www.paclii.org/fj/Fiji-Constitution-English-2013.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The Pensions, Gratuities and Compassionate Allowances are provided in the Budget Estimates but not the Trust Funds. The Trust Funds are monies that are held for individuals and organisations and their use/ withdrawal are not known until they happen. All Lands Transport Authority (LTA) revenue are credited into government's bank accounts because they are statutory licenses/fees (as compared to entity's funds) and all expenditures are made through the under funds remitted periodically from operating and capital transfers by the Ministry of Economy. A statement of purpose is usually provided through the relevant governing ministry, the Ministry of Infrastructure and Transport. Refer to <http://www.moit.gov.fj/statutory-bodies/Ita>. Similarly, other statutory bodies operate in the same manner. The Ministry of Industry, Trade and Tourism has a number of statutory bodies (including the Consumer Council of Fiji, Investment Fiji, Film Fiji, etc) that are remitted funds periodically by the Ministry under Operating Grants and Transfers (Head 34 Prog 2 Act 1) on pages 229 and 230 of the Budget Estimates (<http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Estimates.pdf>).

Government Reviewer

Opinion: Agree

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

**GUIDELINES:**

*Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.*

*Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's*

finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>). For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

b. No, central government finances are not presented on a consolidated basis.

Source:

The score is B as a table is not presented showing central government finances alongside SOE finances or EBF finances. There is no such table in any EBP documentations.

This is found in the Budget Estimates 2018-2019 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffc-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Comment:

Peer Reviewer

Opinion:

Comments: Only the Standard Expenditure Group summary/ total of Ministries, departments and statutory authorities is provided on page 10 of the Budget Estimates. The SOE's budgets are not shown.

Government Reviewer

Opinion: Agree

35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

**GUIDELINES:**

*Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.*

Answer:

c. Yes, estimates of some but not all intergovernmental transfers are presented.

Source:

In Fiji there are four divisions, 14 provinces, municipal councils and local authorities.

For the provincial councils, there is limited information on the transfers to the councils under the Office of the Prime Minister (Estimates <https://www.fiji.gov.fj/getattachment/f228b9fe-ffc-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>) see page 18. Under the Ministry of Local Government, there are also some details of transfers to municipal governments on p. 246.

However it is not clear if all transfers are reported for all levels of local government, therefore the score is C.

Comment:

Peer Reviewer

Opinion: Agree

Comments: As provided in my comment on Question 33, the funding of the provincial councils is made through the Ministry of iTaukei Affairs under operating grants and transfers (Head 5 Prog 1 Act 1 SEG 6) page 40 of the Budget Estimates. Apart from these grants, the 14 provincial councils also raise funds annually to fund its operations, and small projects. See <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Estimates.pdf>. The government also provides annual grants to the iTaukei Affairs Board. The local governments receive minimal funds from the Ministry of Local Government as their operations are funded mainly by the city and town rates. Intergovernmental transfers in cash or kind are included in the budget estimates. Funds received for Climate Change financing during COP 23 are kept in a Trust Fund Public is not audited by the Auditor-General. Some Ministries/Departments receive funds in trust funds which are not included in the budget estimates but are reflected in the Trust Account financial statements which are audited by the Auditor-General. [Information provided by Mr Ajay Nand, Auditor General on 27 July 2019].

Government Reviewer

Opinion: Agree

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

**GUIDELINES:**

*Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.*

*For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.*

*The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,*

- *Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).*
- *The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/661465/distributional\\_analysis\\_autumn\\_budget\\_2017.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)).*
- *South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.*

Answer:

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Source:

The EBP document does not provide alternative displays of expenditures to show the financial impact of policies on different groups of citizens.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: There is no such analysis/data presented on the implications of policies on different groups of people.

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:  
None of the above

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: No such additional information is provided within any of the produced Budget documents.

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

**GUIDELINES:**

*Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.*

Answer:  
c. Yes, estimates of some but not all transfers to public corporations are presented.

Source:  
The EBP includes quite a substantial amount of detailed information about transfers from the Government budget to public enterprises with limited narrative discussion. The information provided is not comprehensive enough gauge if it covers all transfers to public enterprises within the main budget heads responsible for management, monitoring and some funding allocations of various public enterprises.

The Budget Estimates presents some narrative description of specific program/project activities under public enterprise within their functional areas; <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Ministry of Public Enterprises on pp. 239-242

Ministry of Local Government on pp. 244-248

Ministry of Infrastructure and Transport pp.249-266

Water Authority of Fiji pp.267-270

Ministry of Waterways and Environment pp. 271-276

Fiji Roads Authority pp. 277-278

Miscellaneous Services 285-294

The Budget Supplement includes a list of SOEs with government equity ownership on pp 49-50: <https://www.fiji.gov.fj/getattachment/69e5ca96-0119-4898-bec8-937f909d0a04/Budget-Supplement.aspx> Some, but not all, of these enterprises, show transfers in the Budget Estimates, so it is unclear whether all transfers are reported.

Comment:  
The Economic Services Sector 2018-2019 budget kit that was available on the Ministry of Economy website and handed out as flyers to the general public provides information on new initiatives and ongoing initiatives for public enterprises and Ministry of Local Government on pp.28-33.

<http://www.economy.gov.fj/images/phocadownload/1.3%20Economic%20Sector%20Flyer.pdf>

Flyers with more information on budgetary allocations for Ministry of Infrastructure and Transport, Fiji Roads Authority and Rural Electrification projects were available on the Ministry of Economy website and were distributed as part of the EBP:

<http://www.economy.gov.fj/images/phocadownload/1.4%20Infrastructure%20Sector%20Flyer.pdf>  
<http://www.economy.gov.fj/images/phocadownload/1.7%20FRA%20Leaflet.pdf>  
<http://www.economy.gov.fj/images/phocadownload/1.5%20Rural%20Electrification%20Leaflet.pdf>

Peer Reviewer

Opinion: Agree

Comments: For the local government, only the CEO salaries and waste collection subsidy is granted funds from the Ministry (p. 246  
<http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Estimates.pdf>)

Government Reviewer

Opinion: Agree

Comments: Agree - Budget flyers mentioned above are usually produced for those with extensive programmes that do not have detailed line items within the Budget Estimate. An example is the Capital Grant allocated to the Fiji Road's Authority. The item is reflected as a single line item in the Estimates however the Budget Flyer outlines all programmes given funding under the Grant.

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

**GUIDELINES:**

*Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:*

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

*The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.*

*The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.*

*Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.*

*If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.*

Answer:

c. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

Source:

The 2018-2019 Economic and Fiscal Supplement document presents some discussion on quasi-fiscal activities such as Financial Management Reforms, Labour reforms and land reforms on pp. 28-31 - <https://www.fiji.gov.fj/getattachment/69e5ca96-0119-4898-bec8-937f909d0a04/Budget-Supplement.aspx>

While some of these activities are fiscal (for example, government allocations for a credit guarantee scheme under Para 3.46, under Para 3.47 there

is a description of an import substitution scheme that offers concessional loans, for which the government has not provided an expenditure allocation. Since information is not provided on the beneficiaries of the quasi-fiscal activity, this scores a C.

There is information regarding Fiji broadening its export markets on pp.227-236 under Head 34 - Ministry of Industry, Trade and Tourism in the 2018-2019 Budget Estimates.

Head 50 - Miscellaneous concerns payments for new programmes and special payments along with funding for contingency purposes from pp. 285-294

<https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified the above on <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Estimates.pdf>.

Government Reviewer

Opinion: Agree

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

**GUIDELINES:**

*Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:*

- A listing of the financial assets; and
- An estimate of their value.

*Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.*

*Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.*

Answer:

c. Yes, information is presented, but it excludes some core elements or some financial assets.

Source:

There is information in the 2018-2019 Budget Estimates under "Investing Revenue" and "Interest from Bank Balances" showing interest from local banks and on page 335 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>. All information is reported as flows (purchases or sales) and not stocks, however, so is not counted for the purpose of this question.

The Economic and Fiscal Update: Supplement to the 2018-2019 Budget Address does have in Chapter 5 Government's Balance Sheet pp. 49-52 which includes information on Government's Equity Investment - State Owned Entities in Table 5.1 on page 49 - <https://www.fiji.gov.fj/getattachment/69e5ca96-0119-4898-bec8-937f909d0a04/Budget-Supplement.aspx>. However, this 'balance sheet' section only reports on the stock of government debt for 2018, not the stock of either financial or non-financial assets.

Comment:

This score has changed from OBS 2017, because the information provided has only been for flows, and this question is asking about the stocks of assets.

Peer Reviewer

Opinion: Agree

Comments: The Fiji government is using IPSAS cash basis accounting framework thus such Balance Sheet items may not be easily accessed.

Government Reviewer  
Opinion: Agree

IBP Comment

During an IBP consistency check, the response for this question is revised from D to C - even though this question asks about stocks and not flows, according to the guideline for OBS 2019 a C can be selected in case where the purchase or sale of financial assets is shown.

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

**GUIDELINES:**

*Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.*

*Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.*

Answer:

c. Yes, information is presented, but it excludes some nonfinancial assets.

Source:

The EBP contains information on the purchase of non-financial assets in Chapter 4 of The 2018-2019 Economic and Fiscal Update on pp. 32-48 - see especially 46-47.

<https://www.fiji.gov.fj/getattachment/69e5ca96-0119-4898-bec8-937f909d0a04/Budget-Supplement.aspx>

The Budget Estimates contains information on receipts from government sales and the purchase of non-financial assets on pp. 331-336 -

<https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

However, none of the information provided contains information on the stocks of non-financial assets. For that reason, and as a score change from OBS 2017, this question is scored D.

Comment:

Peer Reviewer

Opinion: Agree

Comments: As commented in the last question, the IPSAS cash basis accounting framework (refer to the Audit Opinion in the 2016 Auditor General's report) currently in use by the Fiji government does not allow the disclosure of existing non-financial assets. Table 4.7 para 4.62 on pp.46-47 only shows the non-financial assets that will be purchased or constructed during the budget year. Refer to <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Supplement.pdf>.

Government Reviewer

Opinion: Agree

IBP Comment

During an IBP consistency check, the response for this question is revised from D to C - even though this question asks about stocks and not flows, according to the guideline for OBS 2019 a C can be selected in case where the purchase or sale of non-financial assets is shown.

41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

**GUIDELINES:**

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/qfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

**Answer:**

d. No, estimates of expenditure arrears are not presented.

**Source:**

The EBP document does not provide information on expenditure payment arrears.

Only revenue arrears are reported on p. 51-52 of the Budget Supplement, however there is no discussion of expenditure arrears.

<https://www.fiji.gov.fj/getattachment/69e5ca96-0119-4898-bec8-937f909d0a04/Budget-Supplement.aspx>

**Comment:**

**Peer Reviewer**

Opinion: Agree

Comments: Verified the revenue arrears on <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Supplement.pdf>, but not the expenditure arrears. Nevertheless, these expenditure arrears (also commonly known as outstanding commitments) are taken on board by the Ministry of Economy from ministries on monthly basis. The comment on the accounting framework on the last two questions is also applicable here.

**Government Reviewer**

Opinion: Agree

Comments: Expenditure arrears are not presented.

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

**GUIDELINES:**

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate

of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

c. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

Source:

The Fiscal and Economic Update 2018-2019 Supplement to the budget address provides information on pp. 57-58 -

<https://www.fiji.gov.fj/getattachment/69e5ca96-0119-4898-bec8-937f909d0a04/Budget-Supplement.aspx>

However, while there is a list of contingent liabilities and the estimated value, information is only provided through July 2018 (BY-1) with no discussion of new contingent liabilities for the BY. On p. 31 of the estimates, however, there is a discussion of the purpose of loan guarantee schemes, that includes an allocation for the budget year (2018-2019).

In the 2018-2019 Budget Estimates - Head 52 Programme 3 which is Miscellaneous and Short Term Financing mentions 'Provision for Contingent Liability' on page 329 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>, however this does not include the amount of contingent liabilities for the budget year.

Seg 10 of Head 50 - Miscellaneous Services notes the allocation to the Small Micro Enterprise Credit Guarantee Scheme on page 294 of the 2018-2019 Budget Estimates - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified the contingent liabilities on page 57 of the Budget Supplement 2018-2019 (<http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Supplement.pdf>), and Miscellaneous and Short Term Financing on page 329 of the Budget Estimates, and SME Credit Guarantee Scheme (<http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Estimates.pdf>). Most of the contingent liabilities are under "Requisition" (R) although have been approved by Parliament need to be applied and approved by the Minister.

Government Reviewer

Opinion: Agree

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

**GUIDELINES:**

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

Medium Term Strategy 3- is Chapter 3 in the Economic and Fiscal update - Supplement to the 2018-2019 Budget Address on pp. 22-31 Table 3.1 shows the years for the medium term fiscal targets till 2020-2021 on page 23 but it does not go ten years beyond that. The document also has information regarding the National Development Plan on pp. 15-21.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified on <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Supplement.pdf>.

Government Reviewer

Opinion: Agree

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

**GUIDELINES:**

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

a. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

Source:

The Budget Estimates 2018-2019 provides estimates of all sources of donor assistance, shown by individual donor. Grants in aid can be found on page 333 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Grants in Aid is in table 4.1 on page 33 of the Economic and Fiscal update 2018-2019 - Supplement to the Budget Address. - <https://www.fiji.gov.fj/getattachment/69e5ca96-0119-4898-bec8-937f909d0a04/Budget-Supplement.aspx>. Page 64 in the supplement also includes a narrative of development cooperation for the budget year.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified Grant in Aid on page 333 of the Budget Estimates (<http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Estimates.pdf>).

Government Reviewer

Opinion: Agree

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

**GUIDELINES:**

*Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:*

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

*Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.*

*Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.*

Answer:

c. Yes, information is presented, but it excludes some core elements or some tax expenditures.

Source:

The Economic and Fiscal Update: Supplement to the 2018-2019 Budget Address provides in Chapter 8 tax policy measures from pp.63-78. The information provided though is not indicative of all tax expenditures - <https://www.fiji.gov.fj/getattachment/69e5ca96-0119-4898-bec8-937f909d0a04/Budget-Supplement.aspx>

Some of the tax policies are described as tax incentives, for example, on page 68 the 150% tax deduction for cash contributions from corporate sponsors to the ADB meeting in Fiji. However, the information provided neither includes a rationale or justification of the tax expenditure, or an estimate of the revenue foregone.

There is no estimation of foregone revenues.

As part of government's new tax incentives - maternity leave entitlement increased from 84 days to 98 days. Government introduced 5 day paternity leave and 5 day family care leave. A 150 per cent deduction for employers on salaries and wages paid to employees during paternity and family care leave.

The above information could be found in the budget highlight for tax policies. See:  
<http://www.economy.gov.fj/images/phocadownload/2.0%20Tax%20Policies%20Flyer.pdf>

There is also another version on the Fiji Revenue and Customs Services - <https://www.fracs.org.fj/wp-content/uploads/2018/07/tax-talk-revenue-policies.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified with the tax policy measures on <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Supplement.pdf> ; and agreed that there is no estimate of revenue foregone from these tax policy measures.

Government Reviewer  
Opinion: Agree

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

**GUIDELINES:**

*Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.*

Answer:

d. No, estimates of earmarked revenues are not presented.

Source:

While EBP documentation includes a detailed and comprehensive set of estimates for individual revenue sources, as well as a thorough explanation of revenue policies, there is no clear identification if any particular types of revenues are "earmarked" for use on particular types of expenditures.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: Correct - where such revenue will be directed towards is not indicated.

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

**GUIDELINES:**

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.*

*Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.*

Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

Source:

Policy goals are in Chapter 2 under the National Development Plan (pp. 15-20) and the Medium Term Strategy (22-31). The only links to the budget are provided for overall revenues, expenditures, and debt as fiscal targets on p.23. Many policy goals are discussed but there are no clear links to expenditures or revenues in the budget.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified on <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Supplement.pdf> .

Government Reviewer

Opinion: Agree

Comments: Agree based on the fact that within Budget documents these linkages are not explicitly stated or outlined. However, during Budget Appraisal process such considerations are made.

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

**GUIDELINES:**

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.*

*Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.*

Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

Source:

The Economic and Fiscal Update: Supplement to the 2018-2019 Budget Address -

Chapter 2 encompasses Fiji's 5 year and 20 year National Development Plan on pp. 15-21, however there is no clear link between the policies discussed and the proposed budget. Chapter 3 on the Medium-Term Strategy does have multi-year projections of budget links to high-level policy goals, and information on medium term fiscal policy objectives on pp. 22-31, however this is only for aggregate expenditures, revenue and debt. <https://www.fiji.gov.fj/getattachment/69e5ca96-0119-4898-bec8-937f909d0a04/Budget-Supplement.aspx>

The Budget Estimates 2018-2019 includes a medium term horizon for both individual spending programs on pp13-296 and individual revenue sources on pp. 331-336.

Budget Estimates 2018-2019 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>. Despite these details, however, the link between the policy goals in the supplement and the specific expenditure programs in the estimates is not clear.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified on <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Supplement.pdf> .

Government Reviewer  
Opinion: Agree

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

**GUIDELINES:**

*Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)*

*The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.*

*Nonfinancial data can include information on:*

*Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.*

*Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.*

*Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.*

*In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.*

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

2018-2019 Budget Supplement

<http://www.fiji.gov.fj/getattachment/69e5ca96-0119-4898-bec8-937f909d0a04/Budget-Supplement.aspx>

See Para 4.62 pages 46-47

Comment:

There is some information about the purchase of assets in the 2018/2019 Budget Supplement, but this information does not include data on the number of assets or inputs to be purchased, therefore the answer to this question is D.

This score changed from OBS 2017, because previously in the budget supplement there was a chapter on priority projects by sector that had some information on inputs. That chapter is no longer provided in the 2018-2018 budget.

Peer Reviewer

Opinion: Agree

Comments: However, the source referenced relates to Major Purchases of Non-Current Assets, which has financial estimates.

Government Reviewer

Opinion: Agree

Comments: As per the description of non-financial data, agree that the Budget Estimates does not include such information.

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

**GUIDELINES:**

*Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and*

outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

d. No, nonfinancial data on results are not presented.

Source:

2018-2019 Budget Supplement

<http://www.fiji.gov.fj/getattachment/69e5ca96-0119-4898-bec8-937f909d0a04/Budget-Supplement.aspx>

Comment:

There are 20-year national development targets included in the Budget Supplement, however these targets only are established to be achieved by 2036, and do not show what the specific indicators are for the budget year.

This is a score change from OBS 2017, because previously there were output indicators mentioned in the Budget Speech (which was published late this year, and therefore cannot be assessed for this question), and also a chapters on Poverty Alleviation and Social Empowerment, which is also no longer included in the Budget Supplement. Therefore, the score has decreased from C to D.

Peer Reviewer

Opinion: Agree

Comments: Unable to find anything in the Budget Supplement.

Government Reviewer

Opinion: Agree

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

**GUIDELINES:**

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

d. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

Source:

2018-2019 Budget Supplement

<http://www.fiji.gov.fj/getattachment/69e5ca96-0119-4898-bec8-937f909d0a04/Budget-Supplement.aspx>

Comment:

EBP documentation does not include information about performance targets related to non-financial outputs. As noted, this score has changed since OBS 2017, because the budget speech is not available and the Budget Supplement no longer includes the relevant chapters.

Peer Reviewer

Opinion: Agree

Comments: Unable to find anything in the Budget Supplement.

Government Reviewer

Opinion: Agree

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

**GUIDELINES:**

*Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.*

*The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"*

*(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.*

*For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. ([http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.*

**Answer:**

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

**Source:**

2018-2019 Budget Supplement

<http://www.fiji.gov.fj/getattachment/69e5ca96-0119-4898-bec8-937f909d0a04/Budget-Supplement.aspx>

\*Note that this document no longer contains the relevant Chapter on poverty alleviation as was previously included in the budget

2018-2018 Budget Estimates

<http://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

See pages 106-167 for programs in the Ministry of Women, Children and Poverty Alleviation. This section also includes a narrative on the role of the Ministry, however it does not explain poverty alleviation programs. Details on the specific types of expenditures are available in the notes for each programme.

**Comment:**

Information on poverty-related programs are available scattered throughout the program classification presented in the Budget Estimates, however they are not presented in a consolidated format and there is no narrative explaining poverty-related initiatives in the budget.

The score for this question has decreased since OBS 2017, because previously there as a stand-alone chapter on Poverty Alleviation and Social Empowerment in the Budget Supplement, but that Chapter is no longer presented in the 2018-2019 Budget.

**Peer Reviewer**

Opinion: Agree

Comments: Unable to find anything in the Budget Supplement.

**Government Reviewer**

Opinion: Agree

Comments: Some of this is provided within the Social Services section of the Budget Flyer/Kit.

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

**GUIDELINES:**

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

**Answer:**

d. No, a timetable is not issued to the public.

**Source:**

The Ministry of Economy does inform the citizens, including NGOs, on the deadline of submissions for National Budget via adverts in the newspapers. In previous years, this has been published online (see example for the 2017-2018 budget published in 2017: <https://www.fiji.gov.fj/Media-Center/News/MINISTER-FOR-ECONOMY-ANNOUNCES-2017-2018-PUBLIC-BU>). A similar timetable was not made available for the 2018-2019 budget however. Since there is no other budget calendar made available, the score for this question is D.

**Comment:**

Parliament has also published a document explaining the timetable and process of the budget, however a similar document is not produced by the executive (published July 2018): <http://www.parliament.gov.fj/wp-content/uploads/2018/07/Step-by-step-guide-2018-FINAL.pdf>

**Peer Reviewer**

Opinion: Agree

Comments: Internal government circulars are issued and I am unable to verify these on the Ministry of Economy website.

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

b. Yes, a timetable is released, but some details are excluded.

Comments: The public is made aware of timing of submissions and budget consultation dates etc. However, more detailed timelines for budget submissions are circulated to line Ministries/Agencies and internally. Only timelines that would apply to the public and for participation are released for their information.

**Researcher Response**

There needs to be a publicly available timeline for a score to this question.

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

**GUIDELINES:**

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

d. No, information related to the macroeconomic forecast is not presented.

Source:

The PBS is not publicly available, and only for internal use, therefore this question is scored as 'D'.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Agree - the Pre-Budget Statement (which in Fiji's case is the Budget Strategy for FY 2019-2020) is not released to the public.

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

*GUIDELINES:*

*Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:*

- *a discussion of expenditure policies and priorities; and*
- *an estimate of total expenditures.*

*Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.*

*To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.*

Answer:

d. No, information related to the government's expenditure policies and priorities is not presented.

Source:

The PBS is not publicly available, and only for internal use, therefore this question is scored as 'D'.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: As previously mentioned, PBS is not published to the public and used for internal purposed and within Government Ministries.

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

**GUIDELINES:**

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

d. No, information related to the government's revenue policies and priorities is not presented.

Source:

The PBS is not publicly available, and only for internal use, therefore this question is scored as 'D'.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Agree - PBS is circulated internally and within Government agencies.

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

**GUIDELINES:**

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;
- the central government's total debt burden at the end of the upcoming budget year; and
- the interest payments on the outstanding debt for the upcoming budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

The PBS is not publicly available, and only for internal use, therefore this question is scored as 'D'.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Agree as the Budget Strategy (PBS) is not published to the public.

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

*GUIDELINES:*

*Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.*

*To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.*

Answer:

b. No, multi-year expenditure estimates are not presented.

Source:

The PBS is not publicly available, and only for internal use, therefore this question is scored as 'B'.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Refer previous comment.

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

*GUIDELINES:*

*Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.*

Answer:

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

The expenditure data is presented using all three expenditure classifications in the Budget Estimates 2018-2019.

Administrative classification under the "Abstract of Expenditure by Functional Categories" on pp. 11-12 which presents operating capital expenditure data for the budget year for administrative units grouped under different functional categories.

Economic classification under "Abstract of Expenditure by Standard Expenditure Group" on page 10.

Functional classification under "Abstract of Expenditure by Functional Categories" on pp.11-12.

The aforementioned are presented in the EBP which is cited as a reference in the EB document.

Budget Estimates 2018-2019 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Enacted Budget - Act No. 12 OF 2018 - <http://www.parliament.gov.fj/wp-content/uploads/2018/07/Act-12-2018-2019-Appropriation.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified on <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Estimates.pdf> .

Government Reviewer

Opinion: Agree

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

Budget Estimates 2018-2019 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified

Government Reviewer

Opinion: Agree

60. Does the Enacted Budget present expenditure estimates for individual programs?

**GUIDELINES:**

*Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.*

Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:

The Enacted Budget presents estimates as can be found in Act No.12 of 2018 -  
<http://www.parliament.gov.fj/wp-content/uploads/2018/07/Act-12-2018-2019-Appropriation.pdf>

The Enacted Budget specifically references the EBP supporting document - the Budget Estimates 2018-2019 or the EBP presents details of extensive program level data such as of expenditures for each administrative unit. Separate sections for categories of spending not allocated under administrative units such as pensions, public debt and miscellaneous services are provided. Even though it's the EBP, it is directly cited as a reference in the EB document. These are from pp. 13-297 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

*GUIDELINES:*

*Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Enacted Budget must present revenue estimates classified by category.*

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

The Budget Estimates 2018-2019 or the EBP is directly cited in the Enacted Budget and presents revenue data by broad categories such as tax, non-tax and so forth on pp. 331-336. There are details of revenue with a summary table listing broad categories on page 335 -  
<https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

ACT NO. 12 OF 2018

<http://www.parliament.gov.fj/wp-content/uploads/2018/07/Act-12-2018-2019-Appropriation.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified

Government Reviewer

Opinion: Agree

62. Does the Enacted Budget present individual sources of revenue?

*GUIDELINES:*

*Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.*

*To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or*

less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:

Data on revenue from individual sources accounting all revenues is presented in the Budget Estimates 2018-2019 on pp.331-336 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffcb-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>  
The document is the EBP document which is cited in the EB document Act No. 12 OF 2018 - <http://www.parliament.gov.fj/wp-content/uploads/2018/07/Act-12-2018-2019-Appropriation.pdf>

Comment:

Other categories of revenue account for less than 1% of total revenues, which justifies an A score for this question.

Peer Reviewer

Opinion: Agree

Comments: Verified

Government Reviewer

Opinion: Agree

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

**GUIDELINES:**

*Question 63 asks about three key estimates related to borrowing and debt:*

- *the amount of net new borrowing required during the budget year;*
- *the total debt outstanding at the end of the budget year;*
- *the interest payments on the outstanding debt for the budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.*

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

There is information on Government's borrowing for the fiscal year not exceeding a certain amount is presented on page 95 - Act No. 12 of 2018 - <http://www.parliament.gov.fj/wp-content/uploads/2018/07/Act-12-2018-2019-Appropriation.pdf> However, this is a debt limit, and not an estimate of total debt outstanding for the budget year.

Information from the budget estimates can also be used because the document is directly cited in the Appropriations Act.

The 2018-2019 Budget Estimates presents: Table: Budget Funding Programme 2018-2019, p.9

Interest payment: 'Charges on Account of Public Debt', pp. 300 - 329  
<https://www.fiji.gov.fj/getattachment/f228b9fe-ffc4-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

Net new borrowing: "Net Deficit 2018-2019" Table: Budget Funding Programme 2018-2019, p.9

Total Debt Stock - Not presented in the Estimates, but only presented in the Supplement, which is not cited in the Appropriations Act and therefore cannot be considered for this question.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified

Government Reviewer

Opinion: Agree

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

*GUIDELINES:*

*Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:*

- *expenditure and revenue totals;*
- *the main policy initiatives in the budget;*
- *the macroeconomic forecast upon which the budget is based; and*
- *contact information for follow-up by citizens.*

*To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.*

Answer:

d. The Citizens Budget is not published.

Source:

There were budget flyers published online along with the Budget Estimates and Budget Supplement but these do not meet the requirements of what a Citizens' Budget should encompass, in that they do not show total expenditure, revenues or the deficit.

The CB is therefore considered not produced in Fiji, and this answer is 'D'.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: According to this survey, the Budget Flyers produced as supporting documents do not minimum requirements to be classified as citizens budget.

65. How is the Citizens Budget disseminated to the public?

**GUIDELINES:**

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

**Answer:**

d. A Citizens Budget is not published.

**Source:**

There were budget flyers published online along with the Budget Estimates and Budget Supplement but these do not meet the requirements of what a Citizens' Budget should encompass, in that they do not show total expenditure, revenues or the deficit.

The CB is therefore considered not produced in Fiji, and this answer is 'D'.

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

**GUIDELINES:**

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

**Answer:**

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

**Source:**

There were budget flyers published online along with the Budget Estimates and Budget Supplement but these do not meet the requirements of what a Citizens' Budget should encompass, in that they do not show total expenditure, revenues or the deficit.

The CB is therefore considered not produced in Fiji, and this answer is 'D'.

**Comment:**

**Peer Reviewer**

Opinion: Agree

Government Reviewer  
Opinion: Agree

67. Are "citizens" versions of budget documents published throughout the budget process?

**GUIDELINES:**

*Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.*

*To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.*

Answer:

d. No citizens version of budget documents is published.

Source:

There were budget flyers published online along with the Budget Estimates and Budget Supplement but these do not meet the requirements of what a Citizens' Budget should encompass, in that they do not show total expenditure, revenues or the deficit.

The CB is therefore considered not produced in Fiji, and this answer is 'D'.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.*

*Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.*

Answer:

d. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

Source:

The IYRs were published late, therefore the response to this question is 'D' since the information is considered not available by OBS standards.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

None of the above

Source:

The IYRs were published late, therefore the response to this question is 'D' since the information is considered not available by OBS standards.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

69. Do the In-Year Reports present actual expenditures for individual programs?

*GUIDELINES:*

*Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.*

Answer:

d. No, the In-Year Reports do not present actual expenditures by program.

Source:

The IYRs were published late, therefore the response to this question is 'D' since the information is considered not available by OBS standards.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

**GUIDELINES:**

*Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for expenditures presented in the In-Year Reports*

Answer:

b. No, comparisons are not made for expenditures presented in the In-Year Reports.

Source:

The IYRs were published late, therefore the response to this question is 'B' since the information is considered not available by OBS standards.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

**GUIDELINES:**

*Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," In-Year Reports must present revenue estimates classified by category.*

Answer:

b. No, In-Year Reports do not present actual revenue by category.

Source:

The IYRs were published late, therefore the response to this question is 'B' since the information is considered not available by OBS standards.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

**GUIDELINES:**

*Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.*

*To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.*

Answer:

d. No, In-Year Reports do not present individual sources of actual revenue.

Source:

The IYRs were published late, therefore the response to this question is 'D' since the information is considered not available by OBS standards.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

*GUIDELINES:*

*Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for revenues presented in the In-Year Reports.*

Answer:

b. No, comparisons are not made for revenues presented in the In-Year Reports.

Source:

The IYRs were published late, therefore the response to this question is 'B' since the information is considered not available by OBS standards.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

*GUIDELINES:*

*Question 74 asks about three key estimates related to borrowing and debt:*

- the amount of net new borrowing so far during the year;*
- the central government's total debt burden at that point in the year; and*
- the interest payments to-date on the outstanding debt.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.*

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

The IYRs were published late, therefore the response to this question is 'D' since the information is considered not available by OBS standards.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

**GUIDELINES:**

*Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

*To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.*

Answer:

d. No, information related to composition of total actual debt outstanding is not presented.

Source:

The IYRs were published late, therefore the response to this question is 'D' since the information is considered not available by OBS standards.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

*GUIDELINES:*

*Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.*

*Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.*

*To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.*

Answer:

d. No, the estimates for macroeconomic forecast have not been updated.

Source:

There is no MYR in Fiji.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

*GUIDELINES:*

*Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, and provides an explanation of the update.*

*To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.*

Answer:

d. No, expenditure estimates have not been updated.

Source:

There is no MYR in Fiji.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

78. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.*

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Source:

There is no MYR in Fiji.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

None of the above

Source:

There is no MYR in Fiji.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

79. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway for individual programs?

**GUIDELINES:**

*Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.*

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:

There is no MYR in Fiji.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

**GUIDELINES:**

*Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year, and provides an explanation of the update.*

*To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.*

Answer:

d. No, revenue estimates have not been updated.

Source:

There is no MYR in Fiji.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

81. Does the Mid-Year Review of the budget present revenue estimates for the budget year underway by category (such as tax and non-tax)?

**GUIDELINES:**

*Question 81 asks whether revenue estimates in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Mid-Year Review must present revenue estimates classified by category.*

Answer:

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:

There is no MYR in Fiji.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

**GUIDELINES:**

*Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.*

*To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.*

Answer:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

There is no MYR in Fiji.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

**GUIDELINES:**

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- The amount of net new borrowing required during the budget year;
- The central government's total debt burden at the end of the budget year; and
- The interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

d. No, estimates of government borrowing and debt have not been updated.

Source:

There is no MYR in Fiji.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

**GUIDELINES:**

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

d. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

Source:

The 2016-2017 YER has not been published, therefore since the information is not available, the response to this question is 'D'.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.*

Answer:

d. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

Source:

The 2016-2017 YER has not been published, therefore since the information is not available, the response to this question is 'D'.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

None of the above

Source:

The 2016-2017 YER has not been published, therefore since the information is not available, the response to this question is 'D'.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

86. Does the Year-End Report present expenditure estimates for individual programs?

**GUIDELINES:**

*Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.*

Answer:

d. No, the Year-End Report does not present expenditure estimates by program.

Source:

The 2016-2017 YER has not been published, therefore since the information is not available, the response to this question is 'D'.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

**GUIDELINES:**

*Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.*

Answer:

d. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

Source:

The 2016-2017 YER has not been published, therefore since the information is not available, the response to this question is 'D'.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

**GUIDELINES:**

*Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Year-End Report must present revenue estimates classified by category.*

Answer:

b. No, the Year-End Report does not present revenue estimates by category.

Source:

The 2016-2017 YER has not been published, therefore since the information is not available, the response to this question is 'B'.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

89. Does the Year-End Report present individual sources of revenue?

**GUIDELINES:**

*Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.*

*To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.*

Answer:

d. No, the Year-End Report does not present individual sources of revenue.

Source:

The 2016-2017 YER has not been published, therefore since the information is not available, the response to this question is 'D'.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

**GUIDELINES:**

*Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

Source:

The 2016-2017 YER has not been published, therefore since the information is not available, the response to this question is 'D'.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

Information beyond the core elements:

Source:

The 2016-2017 YER has not been published, therefore since the information is not available, the response to this question is 'D'.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

Source:

The 2016-2017 YER has not been published, therefore since the information is not available, the response to this question is 'D'.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

None of the above

Source:

The 2016-2017 YER has not been published, therefore since the information is not available, the response to this question is 'D'.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

**GUIDELINES:**

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates

*of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:

The 2016-2017 YER has not been published, therefore since the information is not available, the response to this question is 'D'.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

*GUIDELINES:*

*Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).*

*Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

Source:

The 2016-2017 YER has not been published, therefore since the information is not available, the response to this question is 'D'.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

*GUIDELINES:*

*Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.*

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

Source:

The 2016-2017 YER has not been published, therefore since the information is not available, the response to this question is 'D'.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

*GUIDELINES:*

*Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented*

Answer:

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Source:

The 2016-2017 YER has not been published, therefore since the information is not available, the response to this question is 'D'.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

*GUIDELINES:*

*Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For*

purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

Source:

There is no financial statement released for Fiji for BY 2016-2017.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

*GUIDELINES:*

*Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:*

- *Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.*
- *Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.*
- *Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details. ≈*

*Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.*

*To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.*

Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:

The SAI conducts three types of audit reports and the reports were published in 2018 on the website of the Parliament.

REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF FIJI

Volume 1 Audit Report on Whole of Government Financial Statements and Annual Appropriation Statements 2016

Creation date: July 2017

[http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1\\_0207.pdf](http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1_0207.pdf)

SUPPLEMENTARY REPORT TO THE AUDIT REPORT ON THE WHOLE OF GOVERNMENT FINANCIAL STATEMENTS AND ANNUAL APPROPRIATION STATEMENT OF THE REPUBLIC OF FIJI FOR THE YEAR ENDED 31 JULY 2016

Creation date: July 2017

<http://www.parliament.gov.fj/wp-content/uploads/2017/02/Final-Supplementary-Report-A4.pdf>

Other Audit Reports:

12.07.2018 – Audit Reports on (1) Management of Duty Concession Scheme; (2) Management of Prisoners, Employees and Assets Management System <http://www.parliament.gov.fj/wp-content/uploads/2018/07/PAG-Report-1-2018-E-copy-02.pdf> [Performance Audits]

12.07.2018 – Audit Reports on (1) Procurement of Biomedical Equipment – Ministry of Health and Medical Services;

<http://www.parliament.gov.fj/wp-content/uploads/2018/07/REPORT-OF-THE-AUDITOR-GENERAL-01.pdf> (2) Audit of Rural Postal Offices Quarterly Returns <http://www.parliament.gov.fj/wp-content/uploads/2018/07/REPORT-OF-THE-AUDITOR-GENERAL-01.pdf> [Compliance Audits]

03.05.2018 – Audit Report on State-Owned Entities & Statutory Authorities for 2015 <http://www.parliament.gov.fj/wp-content/uploads/2018/03/2015-AGs-Report-on-GCCs-CSAs-SAs-e-copy.pdf> [Financial Audit]

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified that the OAG conducts the three types of audit; financial, compliance and performance audits. The example Audit of Rural Postal Offices Quarterly Returns is a special audit requested by the Ministry of Economy (Refer to page 2 of the report), and the report did not mention the specific compliance audit standard it used. See <http://www.parliament.gov.fj/wp-content/uploads/2018/07/REPORT-OF-THE-AUDITOR-GENERAL-01.pdf>.

Government Reviewer

Opinion: Agree

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

*GUIDELINES:*

*Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.*

*The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.*

*To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.*

Answer:

a. All expenditures within the SAI's mandate have been audited.

Source:

The scope of the OAG's Audit Report on Whole of Government Financial Statements and Appropriation Statement 2016 appears to include all expenditures hence the 'a' response.

REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF FIJI Volume 1

Audit Report on Whole of Government Financial Statements and Annual Appropriation Statements 2016

Creation date: July 2, 2017

[http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1\\_0207.pdf](http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1_0207.pdf)

See page 10 (PDF p. 25) for the coverage of the financial statements.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified on [http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1\\_0207.pdf](http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1_0207.pdf).

Government Reviewer

Opinion: Agree

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

**GUIDELINES:**

*Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.*

*The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.*

**Answer:**

d. No extra-budgetary funds have been audited.

**Source:**

There is a separate audit report for SOEs and EBFs released here: <http://www.parliament.gov.fj/wp-content/uploads/2018/03/2015-AGs-Report-on-GCCs-CSAs-SAs-e-copy.pdf>

The report was released in March 2018 for the 2015 accounts so therefore it was late. The score is D.

**Comment:**

**Peer Reviewer**

Opinion: Agree

Comments: Verified on <http://www.parliament.gov.fj/wp-content/uploads/2018/03/2015-AGs-Report-on-GCCs-CSAs-SAs-e-copy.pdf>. Audit of majority of state entities are carried out by the Auditor-General and reported to Parliament. Under the cash basis of accounting adopted by Treasury, these are not consolidated in the Financial Statements of Government and reported to Parliament. [Information provided by Mr Ajay Nand, Auditor General on 27 July 2019].

**Government Reviewer**

Opinion: Agree

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

**GUIDELINES:**

*Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.*

*To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.*

**Answer:**

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

**Source:**

There is a foreword that discusses the content of the report, including the audit opinions and key findings, and these are numbered Page 1 of 3, page 2 of 3 and page 3 of 3 in the following;

REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF FIJI Volume 1

Audit Report on Whole of Government Financial Statements and Annual Appropriation Statements 2016

[http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1\\_0207.pdf](http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1_0207.pdf)

**Comment:**

Peer Reviewer

Opinion: Agree

Comments: Verified the contents of the Foreword of the Audit Report on the Whole of Government Financial Statements and Annual Appropriation Statements on [http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1\\_0207.pdf](http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1_0207.pdf) .

Government Reviewer

Opinion: Agree

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

**GUIDELINES:**

*Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.*

*To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.*

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

The Executive does no such thing in Fiji.

Comment:

Peer Reviewer

Opinion: Agree

Comments: The budget accountability chain is complete only when the government responds to the audit findings with actions/ strategies it will put in place to address the shortcomings.

Government Reviewer

Opinion: Agree

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

**GUIDELINES:**

*Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.*

*To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.*

Answer:

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Source:

The OAG and Legislature both did not release reports respectively on steps taken to address audit recommendations before the end of the OBS research period.

Comment:

Following the end of the OBS research period (which ended Dec 2018), a report was published on Parliament's website where the SAI did report on the steps taken to address the 2016 audit recommendations (and noting that only 28% of these findings had been addressed in 2017 follow-up audit): <http://www.parliament.gov.fj/wp-content/uploads/2019/02/5-Report-of-the-Auditor-General-of-the-Republic-of-Fiji-Follow-up-of-Selected-2016-Auditor-Generals-Reports-for-various-sectors.pdf>

Because this report was published in 2019 (after the research cut-off date), however, this report cannot be used to score this question, and the answer remains D.

Hopefully the government will continue to produce and publish these reports and they can be assessed in the next round of the OBS.

Peer Reviewer

Opinion: Agree

Comments: Tracking of actions taken by the executive should be a collaborative effort by the SAI, the legislature (Public Accounts Committee) and the Ministry of Economy. The Ministry of Economy should also be held responsible for the corrective actions to be taken by the ministries and departments.

Government Reviewer

Opinion: Agree

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

*GUIDELINES:*

*Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:*

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>), the Fiscal Policy Council in Sweden (Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).*

*For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.*

*To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.*

*If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.*

Answer:

d. No, there is no IFI.

Source:

There is no IFI in Fiji.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

**GUIDELINES:**

*Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.*

*Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.*

*To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.*

*Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).*

Answer:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

There is no IFI in Fiji.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

**GUIDELINES:**

*Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.*

*To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.*

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

There is no IFI in Fiji.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

*GUIDELINES:*

*Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.*

Answer:

d. Never, or there is no IFI.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

*GUIDELINES:*

*Question 107 asks whether the legislature debates budget policies prior to the tabling of the Executive's Budget Proposal. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)*

*A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.*

*To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.*

*Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and*

approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Source:

There is no evidence that the legislature debated budget policy before the budget was tabled.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Budget policies are discussed during the budget debate.

Government Reviewer

Opinion: Agree

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

**GUIDELINES:**

Question 108 examines how far in advance of the start of the budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

c. The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.

Source:

The Fiji Legislature received the EBP on June 28 and then debated from July 9-13 in 2018. The fiscal year started in August 2018 for the 2018-2019 Fiscal Year - Parliament Evens Calendar - <http://www.parliament.gov.fj/events/2018-07/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified the EBP on <http://www.parliament.gov.fj/wp-content/uploads/2019/02/2018-2019-Budget-Estimates.pdf> but not the events calendar.

Government Reviewer

Opinion: Agree

109. When does the legislature approve the Executive's Budget Proposal?

**GUIDELINES:**

*Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.*

*In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.*

*To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.*

**Answer:**

b. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

**Source:**

<http://www.parliament.gov.fj/events/2018-07/>

Parliament passed the 2018-2019 budget on July 13, 2018.

This is less than one month before the start of the Fiscal Year on 1 August 2018.

**Comment:**

**Peer Reviewer**

Opinion: I choose not to review this question

Comments: The Parliament Events Calendar link is not working.

**Government Reviewer**

Opinion:

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

**GUIDELINES:**

*Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.*

*The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.*

**Answer:**

d. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

**Source:**

"Budget Approval

It is through the review of the details of the annual budget that Parliament is conducting oversight. The Government presents where it plans to spend its revenue and Parliament and its MPs have the opportunity to scrutinise in detail and to move amendments to the amount of funds allocated.

However, Parliament does not have the full ability to rewrite the budget, as it is the Government's budget and the role of Parliament is to review and

make adjustments within the parameters set by the Government and spelled out in the budget." - Pages 24-25 of the Parliament of Fiji Handbook <http://www.parliament.gov.fj/wp-content/uploads/2017/03/PARLIAMENT-OF-FIJI-HANDBOOK.pdf>

"Appropriation and taxing measures require ministerial consent

143. Any written law, that—

(a) appropriates revenue or moneys or increases such an appropriation;

(b) imposes taxation or an increase in taxation; or

(c) reduces the amount of any debt due to the State, may only be passed by Parliament with the consent of Cabinet, as signified by the Minister responsible for finance."

Page 91 of the 2013 Fiji Constitution - <http://www.paclii.org/fj/Fiji-Constitution-English-2013.pdf>

"Requisition to incur expenditure

15 - (1) The approval of the Minister is required before expenditure is incurred on items denoted in the relevant budget estimates as requiring "requisition to incur expenditure".

Page 142 of the Financial Management -17 of 2004

[www.economy.gov.fj/legislation.html?download=198:legislation](http://www.economy.gov.fj/legislation.html?download=198:legislation)

Comment:

Peer Reviewer

Opinion: Agree

Comments: Verified Budget Approval provision in the Fiji Parliament Handbook (<http://www.parliament.gov.fj/wp-content/uploads/2017/03/PARLIAMENT-OF-FIJI-HANDBOOK.pdf>); appropriation and taxing provision (<http://www.paclii.org/fj/Fiji-Constitution-English-2013.pdf>); requisition to incur expenditure (<http://www.economy.gov.fj/images/Resources/Legislation/Financial-Management-Act-2004.pdf>)

Government Reviewer

Opinion: Agree

Researcher Response

The score is being revised to D recognizing that any approval of the budget requires the consent of the Minister for Economy.

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

*GUIDELINES:*

*Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").*

*If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.*

Answer:

d. No, the legislature does not have any such authority.

Source:

The appropriation bill was read a third time and passed without amendment

July 12, 2018 - Hansard Report Pages 2386 -2387

<http://www.parliament.gov.fj/wp-content/uploads/2018/08/THU-12-JULY2018-v2.pdf>

July 11, 2018 - Hansard Report on Resumption of debate on the 2018-2019 budget

<http://www.parliament.gov.fj/wp-content/uploads/2018/07/WEDNESDAY-11TH-JULY-2018fdocx.pdf>

Comment:

Budget Processes: Step by step guide and frequently asked questions

<http://www.parliament.gov.fj/wp-content/uploads/2018/07/Step-by-step-guide-2018-FINAL.pdf>

Standing Orders -Chapter 8 Financial Procedures - <http://www.paclii.org/fj/other/fijiparliamentstandingorders.html>

Fiji Times Newspaper

Fiji's \$4.6b budget passed

Luke Nacei

13 July, 2018, 10:00 am

PARLIAMENT has passed the \$4.6 billion 2018/2019 National Budget which is the cost of ordinary services of Government for the year ending July 31, 2019.

The budget was passed after members of Parliament completed the Committee of Supply discussions on budget estimates on Wednesday night. Attorney-General Aiyaz Sayed-Khaiyum read the third reading of the 2018/2019 Appropriation Bill No. 10 of 2018 yesterday before it was passed as per the parliamentary procedures.

The Committee of Supply also agreed that the 2018/2019 Appropriation Bill 2018 be passed without amendments.

Speaker of the House Dr Jiko Luveni congratulated members of the house for their contributions to the significant and integral process of the national budget.

<https://www.fijitimes.com/fijis-4-6b-budget/>

Peer Reviewer

Opinion: Agree

Comments: Verified the 12 July 2018 Hansard Report page 2387 (<http://www.parliament.gov.fj/wp-content/uploads/2018/08/THU-12-JULY2018-v2.pdf>).

Government Reviewer

Opinion: Agree

Researcher Response

Based on the response to 110, the response would be D, the legislature does not have any authority to amend.

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

**GUIDELINES:**

*Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.*

*Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.*

*Please specify in your comment the name of the committee and the number of days it had available to examine the budget and to publish a report. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.*

Answer:

d. No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Source:

There is no budget or finance committee examining the EBP.  
Fiji's system is a unicameral one.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

**GUIDELINES:**

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

**Answer:**

d. No, sector committees did not examine the Executive's Budget Proposal.

**Source:**

There are no such reports by sector committees on the Ministry of Economy website.

**Comment:**

The Budget Process: A step by step guide and FAQ - <http://www.parliament.gov.fj/wp-content/uploads/2018/07/Step-by-step-guide-2018-FINAL.pdf>

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: Sector Committees do not exist.

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

**GUIDELINES:**

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that

is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

d. No, a committee did not examine in-year implementation.

Source:

The Standing Committee on Public Accounts did not produce any report regarding in year implementation of the Enacted Budget. This is for the 2017-2018 fiscal year.

The last reports were;

18/05/2018 – Consolidated Report on the Office of the Auditor-General's 2014 and 2016&2017 Annual Reports

18/05/2018 – Report of the Public Accounts Committee on Performance Audits for the year ended 31st December 2014 (Volume 1)

<http://www.parliament.gov.fj/committees/standing-committee-on-public-accounts/>

Comment:

All reports regarding the standing committee on public accounts can be accessed via <http://www.parliament.gov.fj/committees/standing-committee-on-public-accounts/>

Peer Reviewer

Opinion: Agree

Comments: Verified on <http://www.parliament.gov.fj/committees/standing-committee-on-public-accounts/>.

Government Reviewer

Opinion: Agree

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

*GUIDELINES:*

*Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.*

*In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.*

*The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.*

*In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.*

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.

Source:

"Permanent Secretaries are responsible for the authorisation of virements (transferring funds) within various appropriation categories under their Heads of appropriations for their own agency and Section 16 of the Act applies:

"If the Minister is satisfied that it is necessary to vire, the Minister may, in writing and without further appropriation than this Act, authorise the transfer of any unspent amount in an appropriation category within a head of appropriation administered by a budget sector agency (other than a parliamentary body) to another appropriation category within that head of appropriation."

Section 17 of the Act gives authority to the Permanent Secretaries of Parliamentary Bodies, which states that:

"If the chief executive officer of a parliamentary body is satisfied that it is necessary to vire, the chief executive officer may, in writing and without further appropriation than this Act, authorise the transfer of any unspent amount in an appropriation category within a head of appropriation administered by the body to another appropriation category within that head of appropriation."

Section 72 authorizes the Minister for Finance to delegate his powers, functions or duties conferred on him by the Act to responsible authorities of a budget sector agency. One of his delegated "powers" includes the power to incur expenditure via virements under Sections 16 and 17 of the Act."

Page 3 of Guide to preparing virements

[www.economy.gov.fj/policy-guides.html?download=206:policy-guides](http://www.economy.gov.fj/policy-guides.html?download=206:policy-guides)

"Division 1 - Authority for Expenditure

Appropriations

7. Each year the Appropriation Act and the Budget Estimates set out details of the appropriations that Cabinet approves for spending by each agency. No officer may incur expenditure, which results in the agency's appropriation being exceeded without the proper authorisation of the Ministry of Finance, pending approval by Cabinet."

Page 6 of Finance instructions2010 - [www.economy.gov.fj/legislation.html?download=197:legislation](http://www.economy.gov.fj/legislation.html?download=197:legislation)

Comment:

Approval of cabinet means the government only which leaves out the legislature.

Peer Reviewer

Opinion: Agree

Comments: Verified with section 17 of the Fiji Finance Management Act 2004. The power to transfer or vire funds rests with the CEO of the Ministry of Economy.

Government Reviewer

Opinion: Agree

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

**GUIDELINES:**

*Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.*

*Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

Answer:

c. The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.

Source:

Sections 140 and 141 of the Fiji 2013 Constitution stipulates that the government is required by law to withdraw funding from the Consolidated Fund.

The executive is required by law or regulation to obtain approval from the legislature but in practice this does not occur.

Comment:

Sections 140 and 141 of the Constitution are--

140. Consolidated Fund

1. All revenue or moneys raised or received for the purposes of the State or Government must be paid into one Consolidated Fund.
2. Subsection (1) does not apply to revenue or moneys that are payable by or under a written law into some other fund established for a specific purpose or that may, by or under a written law, be retained by the authority receiving them for the purposes of defraying the expenses of that authority.

141. Appropriations to be authorised by law

Moneys must not be withdrawn from the Consolidated Fund or from a fund referred to in section 140(2) except under an appropriation made by law.

Peer Reviewer

Opinion: Agree

Comments: Verified with the Constitution <http://www.paclii.org/fj/Fiji-Constitution-English-2013.pdf> .

Government Reviewer

Opinion: Agree

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

*GUIDELINES:*

*Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.*

*Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.*

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

Source:

There is no law or regulation requiring the executive to obtain approval from the legislature before reducing spending below enacted levels.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

*GUIDELINES:*

*Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how*

soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

c. Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

Source:

The Standing Committee on Public Accounts released the following report in May 2018 but it was not for the 2017-2018 Fiscal Year Consolidated Report on the Office of the Auditor-General's 2014 and 2016&2017 Annual Reports  
[http://www.parliament.gov.fj/wp-content/uploads/2018/05/Report-of-PAC\\_OAG-Annual-Report\\_20142016\\_2017.pdf](http://www.parliament.gov.fj/wp-content/uploads/2018/05/Report-of-PAC_OAG-Annual-Report_20142016_2017.pdf)

There was also a report on the Government Financial Statements Audit Report 2015: <http://www.parliament.gov.fj/wp-content/uploads/2018/05/2015-Whole-of-Government.pdf> This was only published in 2018, which is very late, and qualifies as a C score.

Comment:

Peer Reviewer

Opinion: Agree

Comments: The latest audit report is for 2016 [http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1\\_0207.pdf](http://www.parliament.gov.fj/wp-content/uploads/2017/02/CONSOLIDATED-VOLUME-1_0207.pdf), created on 2/7/17.

Government Reviewer

Opinion: Agree

IBP Comment

The main link being assessed in this question is this one - on Parliament's findings on the 2015 reports: <http://www.parliament.gov.fj/wp-content/uploads/2018/05/2015-Whole-of-Government.pdf>. The other link related to the Annual Report is not about the audit of the financial accounts. The researcher's score of C, noting that the 2015 Audit Report was reviewed by Parliament, but the report published too late to count for an A or B score, is confirmed.

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

**GUIDELINES:**

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

b. No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Source:

The SAI is appointed by the President on the advice of the Constitutional Offices Commission after consultation with the Minister for Economy. Section 151 of the 2013 Fiji Constitution - Page 95 - <http://www.paclii.org/fj/Fiji-Constitution-English-2013.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The Fiji 2013 Constitution s. 151(2) provides that the President appoints the Auditor General on the advice of the Constitutional Offices Commission (COC) in consultation with the Minister responsible for finance. The COC however is made up of the Prime Minister (PM), the Attorney General and two appointed by the President on the advice of the PM; and one appointed by the President on the advice of the Leader of Opposition (s. 132(2)). In addition, the position of the Auditor-General was advertised in August 2016. However, interviews were called after more than a year. The interview panel consisted of two members of the Constitutional Offices Commission and the Solicitor-General who was the Secretary. The position was filled after the interview process.

Government Reviewer

Opinion: Agree

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

*GUIDELINES:*

*Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.*

*To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.*

Answer:

b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Source:

The head of the SAI can be terminated by the Constitutional Offices Commission.  
<http://intosaiitaudit.org/mandates/writeups/fiji.htm>

"The Auditor General (SAI Fiji) is established under the constitution. Head of the SAI is appointed by selection from panel.

The appointment of the Head of the SAI can be terminated

i) by the constitutional offices commission.

ii) for inability to perform the function or for misbehaviour

iii) The constitutional offices commission may appoint a tribunal to enquire in to performance of the nature of the act of Auditor General before considering the termination of appointment.

<http://intosaiitaudit.org/mandates/writeups/fiji.htm>

Section 151 (3) - Page 95 - The President may, on the advice of the Constitutional Offices Commission, appoint a person to act as the Auditor-General during any period, or during all periods, when the office of the Auditor-General is vacant or when the Auditor-General is absent from duty or from Fiji or is, for any reason, unable to perform the functions of office. - <http://www.paclii.org/fj/Fiji-Constitution-English-2013.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Section 137 of the Fiji Constitution provides for the removal of public officers including the Auditor General. Refer to <http://www.parliament.gov.fj/wp-content/uploads/2017/02/Decree-24-Constitution-of-the-Republic-of-Fiji-Promulgation-Decree.pdf>. Section 151(3) relates to the acting appointment of person if the Auditor General is absent from duty or is unable to perform the functions of the office.

Government Reviewer

Opinion: Agree

121. Who determines the budget of the Supreme Audit Institution (SAI)?

**GUIDELINES:**

*Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.*

*Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.*

**Answer:**

b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

**Source:**

Section 152 of the 2013 Fiji Constitution:

(9) Parliament shall ensure that adequate funding and resources are made available to the Auditor-General, to enable him or her to independently and effectively exercise his or her powers and perform his or her functions and duties.

(10) The Auditor-General shall have control of the budget and finances of the office of the Auditor-General, as approved by Parliament

"The relation with government bodies is that of Auditor and the auditee. The SAI is answerable before the Legislature and independent from the Executive. The SAI has financial independence. The budget is determined by the Parliament. The SAI reports to the Parliament annually."

<http://intosaitaudit.org/mandates/writeups/fiji.htm>

**Comment:**

The 2018-2019 fiscal year budget for OAG as noted in the budget estimates -

"The Office of the Auditor-General is an independent office established under section 151 of the Fijian Constitution. The Constitution requires the Auditor-General to audit and report to Parliament annually on the public accounts of the State, the control of public money and public property and all transactions with or concerning public money or public property. The Office of the Auditor-General has been allocated a sum of \$6.6 million in the 2018- 2019 Budget, which is an increase of \$2.0 million from the 2017-2018 level"

Page 58 - <https://www.fiji.gov.fj/getattachment/f228b9fe-ffc9-4237-a3f5-2157657a7ac9/Budget-Estimates.aspx>

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Comments: The budget is approved by the Parliament. As part of the budget process, the Office of the Auditor-General (OAG) submits its budget to Ministry of Economy .The Deputy Auditor-General meets the Permanent Secretary for Economy as part of the budget consultation process after which the Auditor-General discusses with the Minister for Economy as part of the final budget process. Budget submissions made from 2017 have not been approved although necessary justifications were provided. The Ministry of Economy makes the final determination. The one-line budget allows the Auditor-General to decide where (budget line item) the funds would be spent. While the current one-line budget is sufficient for the OAG to fulfill its mandate under the law, funds for office accommodation and refurbishment, and purchase of motor vehicles for the OAG are still held with the Ministry of Economy. [Information provided by Mr Ajay Nand, Auditor General on 27 July 2019].

**Government Reviewer**

Opinion: Agree

**Researcher Response**

We agree with the Peer Reviewer because the Ministry of Economy has the final say.

**IBP Comment**

Based on the comment from the peer reviewer and agreement from the researcher, the score is revised from A to B.

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

**GUIDELINES:**

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

**Answer:**

b. The SAI has significant discretion, but faces some limitations.

**Source:**

According to the 2013 Fiji Constitution Section 152 - Page 95 - <http://www.pacii.org/fj/Fiji-Constitution-English-2013.pdf>;

(3) A written law may make further provisions in relation to the office of the Auditor-General and may confer further functions and powers on the Auditor-General.

(4) In the performance of his or her duties, the Auditor-General or a person authorised by him or her has access to all records, books, vouchers, stores or other Government property in the possession, custody or control of any person or authority.

(5) In the performance of his or her functions or the exercise of his or her authority and powers, the Auditor-General shall be independent and shall not be subject to the direction or control of any person or authority, except by a court of law or as otherwise prescribed by written law.

**Comment:**

Office of the Auditor General does not always have the power to conduct audit reviews - Nand

<http://fijivillage.com/news/Office-of-the-Auditor-General-does-not-always-have-the-power-to-conduct-audit-reviews--Nand-2k5s9r/>

"The Office of the Auditor General does not always have the power to conduct audit reviews of those institutions that receive government grants.

This was revealed by Auditor General, Ajay Nand while presenting their 2015 Annual Report to the Public Accounts Committee.

He says that the Office of the Auditor General does not decide on which institutions to audit adding that the legislation empowers them whether or not to audit.

Employees, our greatest assets: Auditor-General - <https://www.fijitimes.com/employees-our-greatest-assets-auditor-general/>

"FIJI'S Auditor-General Ajay Nand says their employees are their greatest assets and they are trying to create the right environment and conditions for them.

Mr Nand made the comment while presenting to the Public Accounts Committee (PAC) on the Office of the Auditor-General's (OAG) Annual Report for 2014 yesterday.

"And we are working on a conducive environment for our people to accept. We are a service-oriented organisation and we look after our people well as they will deliver the services that's required of us," Mr Nand said.

According to Mr Nand, his office needed to provide timely audit reports that were of high quality, to customers and likewise to Parliament."

**Peer Reviewer**

Opinion: Agree

Comments: Apart from the above comments, perhaps the most important part constraining the work of the Auditor General is section 152(11) of the Fiji Constitution 2013, which states that, "A written law may provide that the accounts of a specified body corporate are not subject to audit by the Auditor General but are to be audited as prescribed in that written law." Section 152 (12) of the Constitution may allow the Auditor General to review the audit so performed under 152(11) and report the results of that review, as per section 152(13) of the Constitution. See <http://www.parliament.gov.fj/wp-content/uploads/2017/02/Decree-24-Constitution-of-the-Republic-of-Fiji-Promulgation-Decree.pdf> .

**Government Reviewer**

Opinion: Agree

**IBP Comment**

Thank you to the peer reviewer for this clarification.

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

**GUIDELINES:**

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality

assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

d. No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

Source:

Here is a link to the chart for the OAG Audit Processes and there are no indications of independent bodies or a unit within the SAI that carries out reviews -

<http://www.oag.gov.fj/wp-content/uploads/2018/02/OAG-Financial-Audit-Process.pdf>

Comment:

The OAG is affiliated with working groups by the INTOSAI but none of the tasks of the working group specifically refer to reviewing the audit processes of the OAG.

"The OAG is affiliated with working groups established by International Organisation of Supreme Audit Institutions (INTOSAI) and the link is as follows:

<http://www.intosai.org/committeesworking-groupstask-forces.html>

- Working Group on Public Debt
- Working Group on IT Audit
- Working Group on the Fight against Corruption and Money Laundering
- Working Group on Audit of Extractive Industries (WGEI)
- Working Group on Big Data
- Capacity Building Committee
- Working Group on Environmental Auditing.

Source: <http://www.oag.gov.fj/our-affiliations/>

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.

Comments: The INTOSAI Development Initiative (IDI) in collaboration with PASAI has commenced the review of the audit processes of the Office of the Auditor General. A report of this review is expected later this year. (Refer to <https://www.pasai.org/news-blog/2019/7/18/sai-fiji-gathers-performance-feedback-through-sai-pmf-assessment>). The Fiji SAI is one of the few in the region which has yet to have its audit processes reviewed. This program has been made possible through the Strengthening of PFM and Governance in the Pacific Project, funded by the European Union and implemented by UNDP.

Government Reviewer

Opinion: Agree

Researcher Response

This review that is cited by the Peer Reviewer is past the cut off date for this round. The response would remain at D.

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

**GUIDELINES:**

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

b. Sometimes (i.e., three times or more, but less than five times).

Source:

He appeared in front of the Standing Committee on Public Accounts at least once in the past 12 months  
9 May 2018 - Employees, our greatest assets: Auditor-General - <https://www.fijitimes.com/employees-our-greatest-assets-auditor-general/>

Comment:

Other times he appeared in front of a legislative committee or in front of MPs

6 December 2018 - Induction for New Members of Parliament - <http://www.oag.gov.fj/wp-content/uploads/2019/02/OAG-Bulago-Issue1-2019.pdf>  
"The Auditor-General Mr. Ajay Nand spoke at the official induction for the new Members of Parliament held at the Fiji's Warwick Hotel, on 6th December 2018. Mr. Nand discussed the specific powers of the Auditor-General as specified in the Constitution and the Audit Act 1969. He also elaborated more on the work of the Office of the Auditor-General whose staff assist the Auditor-General in the performance of his duties, and future developments planned as specified in the OAG's Strategic Plan. Effective from the 2017-2018 financial year, Parliament has approved a one-line budget for the Office allowing necessary flexibility to the Auditor-General to perform the functions required by the Constitution."

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Frequently (i.e., five times or more).

Comments: The Auditor General and his senior staff have appeared frequently before the Public Accounts Committee in 2018: • 9/5/2018 - 2016 & 2017 Annual Report – Office of the Auditor General (PP 125 of 2017) - 2014 Annual Report – Office of the Auditor General (PP 34 of 2015) • 22-24/05/2018 - 2015 audit Report on State-Owned Entities & Statutory Authorities (PP 128 of 2017) • 29/05/2018 - 2015 audit Report on State-Owned Entities & Statutory Authorities (PP 128 of 2017) • 14/6/2018 - 2015 OAG Annual Report (PP 74 of 2016) [Information provided by Mr Ajay Nand, Auditor General on 27 July 2019].

Government Reviewer

Opinion: Agree

Researcher Response

I agree with the Peer Reviewer. The four meeting appearances changes the score to B.

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: [https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).*

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning .*

*To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:*

*1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.*

*and/or*

*2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific*

organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.

Source:

2018-2019 National Budget Consultations Survey on the Ministry of Economy website

<http://www.economy.gov.fj/feedback.html>

"Category of Submission

Expenditure Policy

Revenue and Taxation Policies

Other (Please specify)"

Editorial: Consultations will help you make sound and wise decisions - <https://fijisun.com.fj/2018/02/28/editorial-attending-budget-consultations-will-help-you-make-sound-and-wise-decisions/>

"The Ministry of Economy has commenced preparations for the 2018-2019 National Budget and is calling on all Fijians to make their voices heard. Once again, the nation-wide public consultations will be conducted with the private sector, high school and tertiary students, Fijians living with disabilities and the general public."

2018-2019

Consultation with schools

A-G: Corporal Punishment Not A Solution - <https://fijisun.com.fj/2018/03/29/a-g-corporal-punishment-not-a-solution/>

"Corporal punishment cannot be seen as a solution for behaviour problems for many schools, says Attorney General and Minister for Economy Aiyaz Sayed-Khaiyum. He made this statement yesterday while addressing students during the 2018-2019 National Budget Consultations at the Vunimono Hall in Nausori."

HON. A-G HOLDS BUDGET CONSULTATION AT SILA CENTRAL HIGH SCHOOL - <https://fijifirst.com/hon-a-g-holds-budget-consultation-at-sila-central-high-school/>

The Attorney-General and Minister for Economy, Aiyaz Sayed-Khaiyum held 2018-2019 National "Budget Consultations at Sila Central High School in Nausori. The budget consultation is aimed at highlighting to members of the public Fiji's economic performance and achievements in the past couple of years, and to hear their views, issues and concerns they would like to be addressed in the coming budget. Members of the public present at the consultation raised issues such as land subdivision in Lakena and Manoca in Nausori, drainage problems, crime in Nausori, taxi base and electronic-ticketing."

Students question online learning - <https://www.fijitimes.com.fj/students-question-online-learning/>

"A STUDENT has questioned Government's plan in setting up E-learning in secondary schools around the country. The student was part of the 2018 - 2019 National Budget Consultations with school students at Vashist Muni College in Navua earlier today. In response, Attorney-General and Minister for Economy, Aiyaz Sayed-Khaiyum said the Government was looking at issues like having course work in the setup and for example having homework being done through tablets and submitted by the internet."

AG HOLDS 2018-2019 NATIONAL BUDGET CONSULTATIONS AT SUVA GRAMMAR - <https://fijifirst.com/ag-holds-2018-2019-national-budget-consultations-at-suva-grammar/>

"Student representatives from about 20 schools in Suva attended the 2018-2019 National Budget consultations by the Attorney-General and Minister for Economy Hon. Aiyaz Sayed-Khaiyum. Speaking at Suva Grammar School, the A-G told the students that they have started engaging the schools in relation to the National Budget because the bulk of the population in Fiji is below the age of 27. "Very soon you all will become adults and will be walking into universities, you of course are the future of the country and indeed very soon will be making some decisions pertaining to our country," the A-G said. Students raised issues that affect their education such as transportation and traffic while others mentioned the modernization of the education sector, clarifications on the housing assistance program, minimum wage rate and e-Ticketing. The A-G also gave a short presentation on the overview of the national economy, the opportunities that exist, problem areas that can be addressed in terms of reaching our economic growth and help to sustain economic growth."

Consultations with Tertiary Students

USP student wants the government to set up centers to teach people English - <http://fijivillage.com/news/USP-student-wants-the-government-to-set-up-centers-to-teach-people-English-rs259k/>

USP student wants the government to set up centers to teach people English -

Consultations with Ministries

Budget consultations begin with Government Ministries - <http://www.fbc.com.fj/fiji/64437/budget-consultations-begin-with-government-ministries>

"Consultations with Government Ministries, Departments and Entities begun over the weekend as the Ministry of Economy initiates preparations for the 2018-2019 National Budget.

He adds that many of the landmark programmes and allocations announced last year in the 2017-2018 Budget will be expanded, alongside a slate of new programmes and funding priorities that will have a direct and powerful impact on the lives of every Fijian. This budget he says will be totally focused on the prudent management and growth of the Fijian economy, it will also be people focused, as all of the budgets before have been, especially assisting the vulnerable members of our society."

Fiji Police confident of State support in 2018/2019 budget - <https://www.fijitimes.com.fj/fiji-police-confident-of-state-support-in-2018-2019-budget/>  
"THE FIJI Police Force is confident they will receive the support from Government after making submissions to the 2018/2019 national budget. This was highlighted by Police Commissioner Brigadier General Sitiveni Qiliho who said: "We have made our submissions, we've justified it and we're confident of getting that support of the Government."  
"Government has been very supportive of the Fiji Police Force."

#### Consultation with Persons with Disabilities

AG: Use your rights, fight against discrimination - <https://fijisun.com.fj/2018/03/25/a-g-use-your-rights-fight-against-discrimination/>  
"Attorney General and Minister for Economy Aiyaz Sayed-Khaiyum has encouraged persons living with disabilities to be strong and fight the discriminations they face in society. He made the comments at the 2018-2019 Budget Consultation at the Fiji National Council for Disabled Persons (FNCDP) in Suva on Friday."

Man with disability tells AG he was discriminated by fellow employees when he used to work for the Education Ministry - <http://fijivillage.com/news/Man-with-disability-tells-AG-he-was-discriminated-by-fellow-employees-when-he-used-to-work-for-the-Education-Ministry--s52r9k/>

"A man living with a disability today told the Minister for Economy and Education Aiyaz Sayed-Khaiyum that he was discriminated by fellow employees when he used to work for the Ministry of Education.

He raised the issue at the 2018-2019 National Budget Consultations at Fiji National Council for Disabled Persons Complex.

Ritesh Singh said fellow employees would imitate and make fun of him during the time he was employed with the Education Ministry."

2017-2018

#### Consultations with schools

Fiji's national budget date set - <https://www.fijitimes.com/fijis-national-budget-date-set/>

"The A-G said the 2017/2018 National Budget consultations was conducted in 145 secondary schools in the country, where there were a total of 11 sessions which included more than 1700 students."

What budget mean to you - Student testimonials: Our submissions were not only considered but incorporated -

<https://fijisun.com.fj/2017/07/01/editorial-student-testimonials-our-submissions-were-not-only-considered-but-incorporated/>

"Students are happy that their submissions during the budget consultations earlier this year were not only taken into consideration but also incorporated in the 2017-2018 National Budget Allocation."

#### Comment:

The budget consultations for the past two fiscal years have been focused on tertiary students, secondary students and persons with disabilities.

The aforementioned have been covered on mainstream media as the above sources show.

#### Peer Reviewer

Opinion: Agree

#### Government Reviewer

Opinion: Agree

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

#### GUIDELINES:

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.*

*To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.*

*Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.*

#### Answer:

a. Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

Source:

2018-2019

Consultation with schools

A-G: Corporal Punishment Not A Solution - <https://fijisun.com.fj/2018/03/29/a-g-corporal-punishment-not-a-solution/>

"Corporal punishment cannot be seen as a solution for behaviour problems for many schools, says Attorney General and Minister for Economy Aiyaz Sayed-Khaiyum. He made this statement yesterday while addressing students during the 2018-2019 National Budget Consultations at the Vunimono Hall in Nausori."

HON. A-G HOLDS BUDGET CONSULTATION AT SILA CENTRAL HIGH SCHOOL - <https://fijifirst.com/hon-a-g-holds-budget-consultation-at-sila-central-high-school/>

The Attorney-General and Minister for Economy, Aiyaz Sayed-Khaiyum held 2018-2019 National "Budget Consultations at Sila Central High School in Nausori. The budget consultation is aimed at highlighting to members of the public Fiji's economic performance and achievements in the past couple of years, and to hear their views, issues and concerns they would like to be addressed in the coming budget. Members of the public present at the consultation raised issues such as land subdivision in Lakena and Manoca in Nausori, drainage problems, crime in Nausori, taxi base and electronic-ticketing."

Students question online learning - <https://www.fijitimes.com.fj/students-question-online-learning/>

"A STUDENT has questioned Government's plan in setting up E-learning in secondary schools around the country. The student was part of the 2018 – 2019 National Budget Consultations with school students at Vashist Muni College in Navua earlier today. In response, Attorney-General and Minister for Economy, Aiyaz Sayed-Khaiyum said the Government was looking at issues like having course work in the setup and for example having homework being done through tablets and submitted by the internet."

AG HOLDS 2018-2019 NATIONAL BUDGET CONSULTATIONS AT SUVA GRAMMAR - <https://fijifirst.com/ag-holds-2018-2019-national-budget-consultations-at-suva-grammar/>

"Student representatives from about 20 schools in Suva attended the 2018-2019 National Budget consultations by the Attorney-General and Minister for Economy Hon. Aiyaz Sayed-Khaiyum. Speaking at Suva Grammar School, the A-G told the students that they have started engaging the schools in relation to the National Budget because the bulk of the population in Fiji is below the age of 27. "Very soon you all will become adults and will be walking into universities, you of course are the future of the country and indeed very soon will be making some decisions pertaining to our country," the A-G said. Students raised issues that affect their education such as transportation and traffic while others mentioned the modernization of the education sector, clarifications on the housing assistance program, minimum wage rate and e-Ticketing. The A-G also gave a short presentation on the overview of the national economy, the opportunities that exist, problem areas that can be addressed in terms of reaching our economic growth and help to sustain economic growth."

Consultations with Tertiary Students

USP student wants the government to set up centers to teach people English - <http://fijivillage.com/news/USP-student-wants-the-government-to-set-up-centers-to-teach-people-English-rs259k/>

USP student wants the government to set up centers to teach people English -

Consultation with Persons with Disabilities

AG: Use your rights, fight against discrimination - <https://fijisun.com.fj/2018/03/25/a-g-use-your-rights-fight-against-discrimination/>

"Attorney General and Minister for Economy Aiyaz Sayed-Khaiyum has encouraged persons living with disabilities to be strong and fight the discriminations they face in society. He made the comments at the 2018-2019 Budget Consultation at the Fiji National Council for Disabled Persons (FNCDP) in Suva on Friday."

Man with disability tells AG he was discriminated by fellow employees when he used to work for the Education Ministry -

<http://fijivillage.com/news/Man-with-disability-tells-AG-he-was-discriminated-by-fellow-employees-when-he-used-to-work-for-the-Education-Ministry-s52r9k/>

"A man living with a disability today told the Minister for Economy and Education Aiyaz Sayed-Khaiyum that he was discriminated by fellow employees when he used to work for the Ministry of Education.

He raised the issue at the 2018-2019 National Budget Consultations at Fiji National Council for Disabled Persons Complex.

Ritesh Singh said fellow employees would imitate and make fun of him during the time he was employed with the Education Ministry."

2017-2018

Consultations with schools

Fiji's national budget date set - <https://www.fijitimes.com/fijis-national-budget-date-set/>

"The A-G said the 2017/2018 National Budget consultations was conducted in 145 secondary schools in the country, where there were a total of 11 sessions which included more than 1700 students."

What budget mean to you - Student testimonials: Our submissions were not only considered but incorporated -

<https://fijisun.com.fj/2017/07/01/editorial-student-testimonials-our-submissions-were-not-only-considered-but-incorporated/>

"Students are happy that their submissions during the budget consultations earlier this year were not only taken into consideration but also incorporated in the 2017-2018 National Budget Allocation."

Comment:

Young people in High Schools and Tertiary Institutes along with Persons with Disabilities have been the focus of consultations. In terms of other marginalised groups like LGBTIQ, Sex workers, ethnic minority groups etc. there have been none.

There have been no consultations in districts that include villages and settlements. The Ministry of Economy visits towns and calls for people to attend but the turnout is low as people travelling from rural areas find difficulty in transportation or there is just no interest in the national budget.

The Ministry of Economy is under-resourced as well in terms of carrying out consultations.

The survey on the Ministry of Economy website can only reach those that have access to the internet via mobile phones. Then the question of who accesses the Ministry of Economy website to respond to the survey out of the thousands of mobile users? Considering the geographic make up of Fiji, most locations do not have access or have difficulty connecting to networks provided by mobile telecommunications providers Digicel and Vodafone.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.*

*Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Source:

YOUR GOVERNMENT WANTS TO HEAR FROM YOU

2018-2019 National Budget Consultations Survey

<http://www.economy.gov.fj/feedback.html>

Category of Submission

Expenditure Policy

Revenue and Taxation Policies

Other (Please specify)

Therefore, Topics 2, 3 and 6 are covered.

Comment:

2017-2018

MINISTERIAL BUDGET CONSULTATIONS KICK-OFF FOR 2018-2019 - <https://fijifirst.com/ministerial-budget-consultations-kick-off-for-2018-2019/>

"This budget will be like all of our others, totally focused on the prudent management and growth of the Fijian economy. It will also be people focused, as all of our budgets have been, especially assisting the vulnerable members of our society. The hallmark of the FijiFirst Government has always been the consistent and sound management of the nation's finances, and that has set Fiji up to achieve the longest running period of economic expansion in our history. That means we have more resources at our disposal than ever before, and that is going to lead to some very exciting new policies and allocations in the upcoming budget. We've also taken on invaluable feedback from Fijians who have submitted their thoughts and ideas to the Ministry of Economy, and that is going to help shape what is most certainly going to be a national budget by and for every Fijian," said the Attorney-General."

Budget consultations begin with Government Ministries - <http://www.fbc.com.fj/fiji/64437/budget-consultations-begin-with-government-ministries>

"He adds that many of the landmark programmes and allocations announced last year in the 2017-2018 Budget will be expanded, alongside a slate of new programmes and funding priorities that will have a direct and powerful impact on the lives of every Fijian.

This budget he says will be totally focussed on the prudent management and growth of the Fijian economy, it will also be people focussed, as all of the budgets before have been, especially assisting the vulnerable members of our society.

The Economy minister highlights that the hallmark of the FijiFirst Government has always been the consistent and sound management of the nation's finances, and that has set Fiji up to achieve the longest running period of economic expansion in history."

Disaster resilience initiatives to also benefit persons with disabilities in Fiji -

"I am happy to report that you are already a part of Fiji's Nation Building process. You are part of our Budget consultation programme through the

Ministry of Economy. In fact, persons with disability are now receiving more budget and more attention from Government than ever done before. "Government respects the rights of people living with disability which is shown in the increased funding support from this financial year and we must thank the Government leadership for its vision and commitment to help ordinary citizens. "In fact, back in 2015 the budget support towards persons with disabilities was only \$440,000 (US\$215,693). In the 2017/2018 fiscal year this support has been increased to \$10.8 million (US\$5.2 million). A massive 24-fold increase! This is mainly due to the introduction of a \$90 (US\$40) per person monthly allowance last year for people living with permanent disability," PS Kolutagane added. PS Kolutagane said it was also important to include disability in disaster preparedness and risk management process because people with disabilities can contribute positively and be effective partners in the design and implementation process."

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: [https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).*

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.*

*To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:*

*1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.*

*and/or*

*2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

*In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.*

*Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.*

*The researcher must present evidence to support selection of a "c" response.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the*

*budget implementation stage.*

Answer:

c. Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

There following were on the first month of the 2018-2019 fiscal year - hearings are on the approved budget (after the budget is already approved by Parliament).

(1) A-G hosts budget consultations -<https://www.fijitimes.com/a-g-hosts-budget-consultations/> - August 1, 2018

"THE Attorney General Aiyaz-Sayed Khaiyum today hosted consultations for the 2018/2019 national budget at the University of the South Pacific.

During the consultations, Mr Sayed-Khaiyum highlighted the consultations were held so that people were able to contextualise the national budget.

"It's actually quite true, once the budget is being delivered, a lot of people sort of tend to forget about the details but for us, it's a bit time consuming but we thought it would be useful to do this," Mr Sayed-Khaiyum said.

USP president and vice chancellor Professor Rajesh Chandra said they were in favour of the incentives of being provided by the Government and were looking forward to working with them."

(2) A-G HOLDS 2018-2019 NATIONAL BUDGET ROADSHOW AT FNU NASINU CAMPUS - <https://www.fijione.tv/news-posts/a-g-holds-2018-2019-national-budget-roadshow-at-fnu-nasinu-campus/> - August 8, 2018

"Attorney-General and Minister for Economy, Aiyaz Sayed-Khaiyum held a budget information session at the Fiji National University (FNU) Nasinu Campus yesterday to provide an in-depth overview of the 2018/2019 National Budget.

The A-G also launched free WiFi hot-spots for students across the Nasinu campus under the Digital Fiji initiative.

While speaking to the FNU students, the A-G explained about various government initiatives and projects to benefit all Fijians in the 2018/2019 National Budget.

The A-G said the new budget is building upon previous budgets to ensure further economic growth.

He highlighted new and ongoing assistance programmes in the education, health, sugar and agriculture, social welfare, infrastructure, rural development, employment and housing sector.

Students present at the budget roadshow raised issues on the real estate sector, First Home Purchase Grant, TELS, allocation for higher education institutions, minimum wage and the price of sugar.

The next budget roadshow will be held at the Fiji National University Natabua Campus, Lautoka at 9am and at Votualevu College in Nadi at 7:30pm on Thursday."

Comment:

There aforementioned are mainstream media stories related to consultations at tertiary institutions.

Peer Reviewer

Opinion: Agree

Comments: However, reporting back to the participants of the consultations is not done. One wonders whether any of the proposals from the public consultations ever find their way into the Budget Estimates.

Government Reviewer

Opinion: Agree

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.*

*To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented community and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.*

*Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

b. The requirements for an "a" response are not met.

Source:

There are no reports of the Ministry of Economy conducting consultations with marginalised groups such as PWDs, LGBTIQ etc. during the 2018-2019 budget implementation phase.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

A-G hosts budget consultations - <https://www.fijitimes.com/a-g-hosts-budget-consultations/>

"THE Attorney General Aiyaz-Sayed Khaiyum today hosted consultations for the 2018/2019 national budget at the University of the South Pacific.

During the consultations, Mr Sayed-Khaiyum highlighted the consultations were held so that people were able to contextualise the national budget.

"It's actually quite true, once the budget is being delivered, a lot of people sort of tend to forget about the details but for us, it's a bit time consuming but we thought it would be useful to do this," Mr Sayed-Khaiyum said.

USP president and vice chancellor Professor Rajesh Chandra said they were in favour of the incentives of being provided by the Government and were looking forward to working with them.

A-G HOLDS 2018-2019 NATIONAL BUDGET ROADSHOW AT FNU -

<https://www.fijione.tv/news-posts/a-g-holds-2018-2019-national-budget-roadshow-at-fnu-nasinu-campus/>

"Attorney-General and Minister for Economy, Aiyaz Sayed-Khaiyum held a budget information session at the Fiji National University (FNU) Nasinu Campus yesterday to provide an in-depth overview of the 2018/2019 National Budget.

The A-G also launched free WiFi hot-spots for students across the Nasinu campus under the Digital Fiji initiative.

While speaking to the FNU students, the A-G explained about various government initiatives and projects to benefit all Fijians in the 2018/2019 National Budget.

The A-G said the new budget is building upon previous budgets to ensure further economic growth.

He highlighted new and ongoing assistance programmes in the education, health, sugar and agriculture, social welfare, infrastructure, rural development, employment and housing sector.

Students present at the budget roadshow raised issues on the real estate sector, First Home Purchase Grant, TELS, allocation for higher education institutions, minimum wage and the price of sugar.

The next budget roadshow will be held at the Fiji National University Natabua Campus, Lautoka at 9am and at Votualevu College in Nadi at 7:30pm on Thursday."

Fijian Attorney-General holds the 2018-2019 National Budget Roadshow Q & A, at Uni. of Fiji, Lautoka - <https://www.youtube.com/watch?v=KSuzE7KWpcw>

Comment:

It seemed like the budget consultations during the implementation of the 2018-2019 national budget was to launch the free wifi hotspots for students.

There were questions on the TELS - the tertiary loan scheme; questions on minimum wage along with questions that students need to be asking their universities - as shown in the video.

The consultations were not structured for example the AG didn't start with macroeconomic circumstances or explained collection of revenue etc.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

*GUIDELINES:*

*This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.*

*Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.*

*Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.*

*Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.*

*Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.*

*Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.*

*Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.*

*Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.*

*Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.*

Answer:

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

Source:

The Ministry of Economy survey on 2018-2019 Consultations - <http://www.economy.gov.fj/feedback.html>

"Category of Submission

Expenditure Policy

Revenue and Taxation Policies

Other (Please specify)"

Comment:

#### MINISTERIAL BUDGET CONSULTATIONS KICK-OFF PREPARATIONS FOR 2018-2019 NATIONAL BUDGET

Consultations with Government Ministries, Departments and Entities has begun this past weekend as the Ministry of Economy initiates preparations for the 2018-2019 National Budget.

The 2018-2019 National Budget is set for announcement on 22 June 2018 and, as the Fijian economy heads for its ninth straight year of economic growth, this year's budget is set to be the widest reaching and most inclusive national budget in Fijian history.

Many of the landmark programmes and allocations announced last year in the 2017-2018 National Budget will be expanded, alongside a slate of new programmes and funding priorities that will have a direct and powerful impact on the lives of every Fijian.

"This budget will be like all of our others, totally focussed on the prudent management and growth of the Fijian economy. It will also be people focussed, as all of our budgets have been, especially assisting the vulnerable members of our society.

The hallmark of the FijiFirst Government has always been the consistent and sound management of the nation's finances, and that has set Fiji up to achieve the longest running period of economic expansion in our history.

That means we have more resources at our disposal than ever before, and that is going to lead to some very exciting new policies and allocations in the upcoming budget. We've also taken on invaluable feedback from Fijians who have submitted their thoughts and ideas to the Ministry of Economy, and that is going to help shape what is most certainly going to be a national budget by and for every Fijian," said the Attorney-General.

Fiji One News - <https://www.fijione.tv/news-posts/ministerial-budget-consultations-kick-off-preparations-for-2018-2019-national-budget/>

#### 2)A-G hosts budget consultations

Vilimaina Naqelevuki

1 August, 2018, 8:17 pm

THE Attorney General Aiyaz-Sayed Khaiyum today hosted consultations for the 2018/2019 national budget at the University of the South Pacific.

During the consultations, Mr Sayed-Khaiyum highlighted the consultations were held so that people were able to contextualise the national budget.

"It's actually quite true, once the budget is being delivered, a lot of people sort of tend to forget about the details but for us, it's a bit time consuming but we thought it would be useful to do this," Mr Sayed-Khaiyum said.

USP president and vice chancellor Professor Rajesh Chandra said they were in favour of the incentives of being provided by the Government and were looking forward to working with them.

Fiji Times - <https://www.fijitimes.com/a-g-hosts-budget-consultations/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

#### GUIDELINES:

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The State does not provide the public with feedback on how the citizens' inputs have been incorporated into the formulation of the Annual Budget.

Comment:

Peer Reviewer

Opinion: Agree

Comments: I raised this comment earlier.

Government Reviewer

Opinion: Agree

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

There are budget highlights but these do not meet the requirements for this question. They do not explain how citizen inputs have been used.  
2018-2019 National Budget Documents - <http://www.economy.gov.fj/component/content/article/104-about-us/vacancies/404-2019-budget.html>

An example is the Rural Electrification Leaflet which mentions areas and electrification materials or programmes allocated for such areas.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

**GUIDELINES:**

*This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.*

*Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.*

*Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.*

*Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.*

Answer:

b. The requirements for an "a" response are not met.

Source:

There is no budget calendar available.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

**GUIDELINES**

*While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.*

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

*To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to*

support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Only Ministry of Economy is responsible for budget consultations. No line ministry is involved.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: Line Ministries are involved in Budget Consultations at official level.

IBP Comment

Thank you for the government reviewer's comment. The suggested score is in agreement with the researcher's assessment.

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

**GUIDELINES:**

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs; but
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:  
d. The requirements for a "c" response or above are not met.

Source:  
The legislature does not hold public hearings.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

No engagements between the legislature or PAC and citizens took place in the 2018-2019 and 2017-2018 fiscal years.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.*

*Answer "a" applies when the legislature provides a written document with:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the legislature provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

*Answer "c" applies when the legislature provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The legislature does not produce a written record which includes the list of the inputs received.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.*

*Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.*

*Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.*

*Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The Legislature does not hold public hearings on the Audit Report so citizens' are not given the opportunity to call out wrongdoers to hold them accountable.

Comment:

Standing Committee on Public Accounts has public hearings on the Audit Report with only relevant government agencies and no testimony from the public is provided during the hearings.

The Auditor General's reports are not released on time.

"Parliamentary Standing Committee on Public Accounts

The committee is required to exam the reports of the Auditor-General that are tabled in Parliament and to report the results of its deliberations to Parliament.

The function of the Standing Committee on Public Accounts under section 109(2)(d) of the Standing order of Parliament for the Republic of Fiji include examining the accounts of the Government of the Republic of Fiji in respect of each financial year and reports of the Auditor-General and for any matters relating to the expenditure of the Government of the Republic of Fiji or any related body or activity that the committee see fit to review. Moreover, the Committee must only examine how public money has been dealt with and accounted for in accordance with the written law and must not examine the merits of the underlying policy that informs public spending.

The Auditor-General and/or Senior staff of the OAG provide briefings and attend public hearings as part of the PAC's review of audit reports."

<http://www.oag.gov.fj/governance/>

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

**GUIDELINES:**

*This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).*

**Answer:**

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

**Source:**

From the website of the Auditor General:

**"Selecting Performance Audit Topics**

The OAG welcomes submissions from the general public on areas of government service delivery for performance audits. Suggestions from the general public and from other public sector entities is a crucial part of OAG's ongoing process to select performance audit topics that matter to the public. Submissions must be associated with public sector entities or transactions with or concerning public property of the State. Your contribution would be kept confidential and used for audit purposes only." -<http://www.oag.gov.fj/office-of-the-auditor-general/#1517364933978-9e779643-c80>

**Comment:**

Peer Reviewer  
Opinion: Agree

Comments: Verified on <http://www.oag.gov.fj/office-of-the-auditor-general/#1517364933978-9e779643-c80> .

Government Reviewer  
Opinion: Agree

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.*

*Answer "a" applies when the Supreme Audit Institution provides a written document with:*

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the SAI provides a written document that includes:*

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

*Answer "c" applies when the SAI provides a written document that includes:*

- *The received from the public or*

- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

There is no report on the use of the information gathered from the website.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Citizens engagement in audits is new in Pacific SAIs. A basic requirement is for a SAI to have an interactive website.

Government Reviewer

Opinion: Agree

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

*GUIDELINES:*

*This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.*

Answer:

b. The requirements for an "a" response are not met.

Source:

There are no examples of citizens being involved in Audit investigations

OAG's annual report: <http://www.parliament.gov.fj/wp-content/uploads/2018/03/Auditor-General-2016-2017.pdf>

Comment:

See also: Audit Act (Cap 70) - [http://www.paclii.org/fj/legis/consol\\_act\\_OK/aa71/](http://www.paclii.org/fj/legis/consol_act_OK/aa71/)

Peer Reviewer

Opinion: Agree

Comments: My comment in the previous question is relevant here as well.

Government Reviewer

Opinion: Agree