

# Open Budget Survey 2023

Questionnaire

Fiji

May 2024

# 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:**

2022-23

**Source:**

Ministry of Economy website: [https://www.economy.gov.fj/index.php?option=com\\_content&view=article&layout=edit&id=83](https://www.economy.gov.fj/index.php?option=com_content&view=article&layout=edit&id=83)

Fiji Parliament website: <https://www.parliament.gov.fj/publications/#1594959273454-207142de-bd5d>

**Comment:**

Neither the website for Ministry of Economy nor the Parliament website has the PBS in the form of a fiscal strategy paper or budget strategy document.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** There is a Medium Term Fiscal Strategy 2024-2026 in the Ministry of Finance website

[https://www.finance.gov.fj/images/Fiscal/Medium\\_Term\\_Fiscal\\_Strategy\\_2024-2026\\_Parliament\\_Version\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/Medium_Term_Fiscal_Strategy_2024-2026_Parliament_Version_Final.pdf).

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The Ministry of Finance published the first PBS for the FY2023-2024 in February 2023. Link below:

[https://www.finance.gov.fj/images/Fiscal/Medium\\_Term\\_Fiscal\\_Strategy\\_2024-2026\\_Parliament\\_Version\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/Medium_Term_Fiscal_Strategy_2024-2026_Parliament_Version_Final.pdf)

**Researcher Response**

We welcome government's efforts to produce and publish the Medium Term Budget Strategy Paper (MTBPS). However, given that the 2023-24 MTBPS was published after the OBS research cut-off date (of 31st Dec 2022), it cannot be considered for this round. We welcome the timely publication of the MTBPS for use by citizens and for it to be considered for the next round of Open Budget Survey.

## 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: [https://www.economy.gov.fj/index.php?option=com\\_content&view=article&layout=edit&id=83](https://www.economy.gov.fj/index.php?option=com_content&view=article&layout=edit&id=83)

**Comment:**

The Pre-Budget Statement may be an internal strategic document as it is not publicly available.

The Ministry of Economy carried out consultations with Fijians and accepted submissions. During these consultations, the Ministry of Economy make a power point presentation that includes: economic recovery plans, inflationary, impacts of crisis happening in developed countries, government borrowing, Fiji debt to GDP, foreign reserves, liquidity, investments and future plans. In some form, this consultation is similar to content that would be in a Pre-Budget Statement. Consultation for this fiscal year began in March 2021 to June 2022 (Revised Budget Consultations).

<https://www.pressreader.com/fiji/fiji-sun/20210331/282123524302002>

**Peer Reviewer**

**Opinion:** Agree

**Comments:**

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** a. At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature

**Comments:** Ministry of Finance published the first Medium Term Fiscal Strategy or the PBS for FY2023-2024 in February 2023 - 5 months before the Budget year and at least 4 months before the actual Budget announcement. As per Section 12 (2) of the Financial Management (Amendment) Act 2021, the Fiscal Strategy/PBS must be approved by Cabinet and tabled to Parliament and published on the Government website. Link below:  
[https://www.finance.gov.fj/images/Fiscal/Medium\\_Term\\_Fiscal\\_Strategy\\_2024-2026\\_Parliament\\_Version\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/Medium_Term_Fiscal_Strategy_2024-2026_Parliament_Version_Final.pdf)

**Researcher Response**

We welcome government's efforts to produce and publish the Medium Term Fiscal Strategy (MTFS). However, given that the 2023-24 MTFS was published after the OBS research cut-off date (of 31st Dec 2022), it cannot be considered for this round. We welcome the timely publication of the MTFS for use by citizens and for it to be considered for the next round of Open Budget Survey.

**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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:****Source:**

PBS is not published.

**Comment:**

PBS is not published.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The Medium Term Fiscal Strategy or PBS was tabled to Parliament on 17 February 2023 and Published on the Ministry of Finance Website on the same day. Link Below: [https://www.finance.gov.fj/images/Fiscal/Medium\\_Term\\_Fiscal\\_Strategy\\_2024-2026\\_Parliament\\_Version\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/Medium_Term_Fiscal_Strategy_2024-2026_Parliament_Version_Final.pdf)

**Researcher Response**

We welcome government's efforts to produce and publish the Medium Term Fiscal Strategy (MTFS). However, given that the 2023-24 MTFS was published after the OBS research cut-off date (of 31st Dec 2022), it cannot be considered for this round. We welcome the timely publication of the MTFS for use by citizens and for it to be considered for the next round of Open Budget Survey.

**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:**

N/A

**Comment:**

N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The date of publication of the Medium-Term Fiscal Strategy or PBS is stated on the cover of the document as it was presented to Parliament on 17 February 2023 and as per Section 12 (2) of the Financial Management (Amendment) Act 2021, Fiscal Strategy is supposed to be published on the Government website on the day it is tabled to Parliament.

[https://www.finance.gov.fj/images/Fiscal/Medium\\_Term\\_Fiscal\\_Strategy\\_2024-2026\\_Parliament\\_Version\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/Medium_Term_Fiscal_Strategy_2024-2026_Parliament_Version_Final.pdf)

**Researcher Response**

We welcome government's efforts to produce and publish the Medium Term Fiscal Strategy (MTFS). However, given that the 2023-24 MTFS was published after the OBS research cut-off date (of 31st Dec 2022), it cannot be considered for this round. We welcome the timely publication of the MTFS for use by citizens and for it to be considered for the next round of Open Budget Survey.

**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:**

N/A

**Source:**

N/A

**Comment:**

N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer****Opinion:** Disagree**Suggested Answer:** Link Below: [https://www.finance.gov.fj/images/Fiscal/Medium\\_Term\\_Fiscal\\_Strategy\\_2024-2026\\_Parliament\\_Version\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/Medium_Term_Fiscal_Strategy_2024-2026_Parliament_Version_Final.pdf)**Researcher Response**

We welcome government's efforts to produce and publish the Medium Term Fiscal Strategy (MTFS). However, given that the 2023-24 MTFS was published after the OBS research cut-off date (of 31st Dec 2022), it cannot be considered for this round. We welcome the timely publication of the MTFS for use by citizens and for it to be considered for the next round of Open Budget Survey.

**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, Word (.doc/.docx) or HTML 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 publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

d. Not applicable

**Source:**

N/A

**Comment:**

N/A

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested Answer:** c. No**Comments:** The Fiscal Strategy or PBS is published in PDF format on the Fiji Government Website.[https://www.finance.gov.fj/images/Fiscal/Medium\\_Term\\_Fiscal\\_Strategy\\_2024-2026\\_Parliament\\_Version\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/Medium_Term_Fiscal_Strategy_2024-2026_Parliament_Version_Final.pdf)**Researcher Response**

We welcome government's efforts to produce and publish the Medium Term Fiscal Strategy (MTFS). However, given that the 2023-24 MTFS was published after the OBS research cut-off date (of 31st Dec 2022), it cannot be considered for this round. We welcome the timely publication of the MTFS for use by citizens and for it to be considered for the next round of Open Budget Survey.

**IBP Comment**

IBP agrees with researchers response of D.

**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:**

**Comment:**

The PBS may be used for internal purposes. PBS is not published/made available online.

As alluded to in PBS2 the Ministry of Economy carried out consultations with Fijians and accepted submissions. During these consultations, the Ministry of Economy make a power point presentation that includes: economic recovery plans, inflationary, impacts of crisis happening in developed countries, government borrowing, Fiji debt to GDP, foreign reserves, liquidity, investments and future plans. In some form, this consultation is similar to content that would be in a Pre-Budget Statement.

**Peer Reviewer**

**Opinion:** I choose not to review this question

**Comments:** The researcher is making an assumption that the presentation at the consultation meetings were based on a PBS produced internally. The Pre-Budget Statement may not have been produced at all.

**Government Reviewer**

**Opinion:** Disagree

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

**Comments:** The Ministry of Finance has started publishing the Fiscal Strategy or PBS from FY2023-2024 as mandated under Section 12 (2) of the Financial Management (Amendment) Act 2021. Link Below: [https://www.finance.gov.fj/images/Fiscal/Medium\\_Term\\_Fiscal\\_Strategy\\_2024-2026\\_Parliament\\_Version\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/Medium_Term_Fiscal_Strategy_2024-2026_Parliament_Version_Final.pdf)

**Researcher Response**

We welcome government's efforts to produce and publish the Medium Term Fiscal Strategy (MTFS). However, given that the 2023-24 MTFS was published after the OBS research cut-off date (of 31st Dec 2022), it cannot be considered for this round. We welcome the timely publication of the MTFS for use by citizens and for it to be considered for the next round of Open Budget Survey. Given the research cut-off date, the status of PBS remains the same - Produced for Internal use.

**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:**

We determined that the PBS was produced for internal use only, due to the fact that the Ministry of Economy in public consultations makes a power-point presentation that contains content that would be reflected in a Pre-Budget Statement. This power-point presentation for the reporting period is not made available online.

**Source:**

Ministry of Economy website: [https://www.economy.gov.fj/index.php?option=com\\_content&view=article&layout=edit&id=83](https://www.economy.gov.fj/index.php?option=com_content&view=article&layout=edit&id=83)

**Comment:**

**Peer Reviewer**

**Opinion:** I choose not to review this question

**Comments:** The researcher is making an assumption that the presentation at the consultation meetings were based on a PBS produced internally.

The Pre-Budget Statement may not have been produced at all. All references (sources) to <https://www.economy.gov.fj> should be <https://www.finance.gov.fj> following the name change from Ministry of Economy to Ministry of Finance.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The Medium-Term Fiscal Strategy FY2023-2024 or the PBS was published on Ministry of Finance Website. Link below: [https://www.finance.gov.fj/images/Fiscal/Medium\\_Term\\_Fiscal\\_Strategy\\_2024-2026\\_Parliament\\_Version\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/Medium_Term_Fiscal_Strategy_2024-2026_Parliament_Version_Final.pdf)

**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 2023 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2022/23."*

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

**Answer:**

N/A

**Source:**

N/A

**Comment:**

N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** MEDIUM TERM FISCAL STRATEGY 2024-2026 Link Below:

[https://www.finance.gov.fj/images/Fiscal/Medium\\_Term\\_Fiscal\\_Strategy\\_2024-2026\\_Parliament\\_Version\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/Medium_Term_Fiscal_Strategy_2024-2026_Parliament_Version_Final.pdf)

**Researcher Response**

We welcome government's efforts to produce and publish the Medium Term Fiscal Strategy (MTFS). However, given that the 2023-24 MTFS was published after the OBS research cut-off date (of 31st Dec 2022), it cannot be considered for this round. We welcome the timely publication of the MTFS for use by citizens and for it to be considered for the next round of Open Budget Survey. If acknowledged in future rounds, 'Medium Term Fiscal Strategy' will be the heading of the Pre-Budget Statement.

**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:*

<https://www.internationalbudget.org/publications/citizens-budgets/>

**Answer:**

b. No

**Source:**

**Comment:**

There is no citizens version of the PBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** There is no citizens version of the Medium-Term Fiscal Strategy or the PBS as the published document in its current form is very simple and easy to understand.

**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 2022-2023

**Source:**

Ministry of Economy website: [https://www.economy.gov.fj/index.php?option=com\\_content&view=article&layout=edit&id=83](https://www.economy.gov.fj/index.php?option=com_content&view=article&layout=edit&id=83)

[http://web.archive.org/web/20221230042243/https://www.economy.gov.fj/index.php?option=com\\_content&view=article&layout=edit&id=83](http://web.archive.org/web/20221230042243/https://www.economy.gov.fj/index.php?option=com_content&view=article&layout=edit&id=83)

**Comment:**

The source has Budget documents- Budget Address, Budget Estimates and the Supplement to the Budget Address.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** FY2023-2024. The Fiscal Year is from August 2023-July 2024. Link Below: [https://www.finance.gov.fj/index.php?option=com\\_content&view=article&layout=edit&id=83](https://www.finance.gov.fj/index.php?option=com_content&view=article&layout=edit&id=83)

**Researcher Response**

Each Open Budget Survey round follows a research cut-off date, and assessment of all documents published before this date. For the current round, the research cut-off is 31st December 2022. The EBP published before this date is 2022-23. Answer remains the same.

**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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

15/7/2022

**Source:**

<https://www.parliament.gov.fj/wp-content/uploads/2022/07/Daily-Hansard-Friday-15th-July-2022.pdf>



**Comment:**

First reading of the Appropriation Bill was on 15 July 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** 30 June 2023 or 30/06/2023 - First reading of the Appropriation Bill. <https://www.parliament.gov.fj/wp-content/uploads/2023/06/Bill-No.-3-2023-2024-Appropriation-Bill-2023.pdf>

**IBP Comment**

Thanks to the government reviewer. Please see researchers response to EBP-1a. Researcher's original response remains.

**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:**

Budget Supplement -

[https://www.parliament.gov.fj/wp-content/uploads/2022/07/2022-2023\\_Budget\\_Supplement\\_final.pdf](https://www.parliament.gov.fj/wp-content/uploads/2022/07/2022-2023_Budget_Supplement_final.pdf)

Budget Estimates -

[https://www.parliament.gov.fj/wp-content/uploads/2022/07/Budget\\_Estimates\\_2022-2023.pdf](https://www.parliament.gov.fj/wp-content/uploads/2022/07/Budget_Estimates_2022-2023.pdf)

**Comment:**

The Budget Supplement was uploaded on the Parliament website on 15 July 2022, the same day as the first reading or the budget address.

The Budget Estimates was uploaded on the Ministry of Economy website on 15 July 2022 as well.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer****Opinion:** Agree**Comments:** The FY 2023-2024 Budget Supplement and the Budget Estimates were uploaded on the Ministry of Finance Website on 30 June 2023 on the first reading of the Budget address. [https://www.finance.gov.fj/images/Budget/budgetdocuments/address/2023-2024\\_National\\_Budget\\_Address.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/address/2023-2024_National_Budget_Address.pdf)**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 2022 should be entered as 05/09/2022. 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:**

15/7/2022

**Source:**

Budget Supplement -

[https://www.parliament.gov.fj/wp-content/uploads/2022/07/2022-2023\\_Budget\\_Supplement\\_final.pdf](https://www.parliament.gov.fj/wp-content/uploads/2022/07/2022-2023_Budget_Supplement_final.pdf)

Budget Estimates -

[https://www.parliament.gov.fj/wp-content/uploads/2022/07/Budget\\_Estimates\\_2022-2023.pdf](https://www.parliament.gov.fj/wp-content/uploads/2022/07/Budget_Estimates_2022-2023.pdf)**Comment:**

The Budget Supplement and the Budget Estimates creation date as noted on document properties is 15 July 2022.

There is no budget address on the Ministry of Economy website: [https://www.economy.gov.fj/index.php?option=com\\_content&view=article&layout=edit&id=83](https://www.economy.gov.fj/index.php?option=com_content&view=article&layout=edit&id=83).

The dates are verified after checking the respective PDF document properties.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested Answer:** The FY2023-2024 National Budget Address, Budget Supplement and Budget Estimates were published on 30 June 2023. Link below. [https://www.finance.gov.fj/index.php?option=com\\_content&view=article&layout=edit&id=83](https://www.finance.gov.fj/index.php?option=com_content&view=article&layout=edit&id=83)**Comments:****IBP Comment**

Thanks to the government reviewer. Please see researchers' response to EBP-1a. Researcher's original response remains.

**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:**

The Budget Estimates and Supplement to the Budget Address creation date as noted on document properties is 15 July 2022. Both documents are available on the Ministry of Finance website and on the Fiji Parliament website. The dates are verified after checking the respective PDF document properties.

The Budget Address is available on the Ministry of Finance and Parliament of Fiji website.

**Source:**

Budget Supplement -

[https://www.parliament.gov.fj/wp-content/uploads/2022/07/2022-2023\\_Budget\\_Supplement\\_final.pdf](https://www.parliament.gov.fj/wp-content/uploads/2022/07/2022-2023_Budget_Supplement_final.pdf)

Budget Estimates -

[https://www.parliament.gov.fj/wp-content/uploads/2022/07/Budget\\_Estimates\\_2022-2023.pdf](https://www.parliament.gov.fj/wp-content/uploads/2022/07/Budget_Estimates_2022-2023.pdf)

**Comment:**

[http://web.archive.org/web/20221230042243/https://www.economy.gov.fj/index.php?option=com\\_content&view=article&layout=edit&id=83](http://web.archive.org/web/20221230042243/https://www.economy.gov.fj/index.php?option=com_content&view=article&layout=edit&id=83)

Ministry of Finance: [https://www.economy.gov.fj/index.php?option=com\\_content&view=article&layout=edit&id=83](https://www.economy.gov.fj/index.php?option=com_content&view=article&layout=edit&id=83)

Parliament of Fiji : <https://www.parliament.gov.fj/publications/#1648125631529-a744081e-d88b>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The FY2023-2024 National Budget Address, Budget Supplement and Budget Estimates are published on the Ministry of Finance Website on the same day of the Budget announcement. [https://www.finance.gov.fj/index.php?option=com\\_content&view=article&layout=edit&id=83](https://www.finance.gov.fj/index.php?option=com_content&view=article&layout=edit&id=83)

**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:**

Budget Estimates - [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Source:**

Budget Estimates - [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

Budget Supplement: [https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023\\_Budget\\_Supplement\\_final.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023_Budget_Supplement_final.pdf)

**Comment:**

The Budget Estimates and Supplement to the Budget Address creation date as noted on document properties is 15 July 2022. Both documents are available on the Ministry of Economy website and on the Fiji Parliament website. The dates are verified after checking the respective PDF document properties. The Parliament website also published the Budget Estimates and Supplement on 15 July 2022.

The Budget Address is available on the Ministry of Economy website. The link is unavailable on the Parliament of Fiji website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Link below: [https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget\\_2023-2024.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget_2023-2024.pdf)  
[https://www.finance.gov.fj/images/Budget/budgetdocuments/address/2023-2024\\_National\\_Budget\\_Address.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/address/2023-2024_National_Budget_Address.pdf)  
[https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024\\_Budget\\_Supplement\\_B5.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024_Budget_Supplement_B5.pdf)

**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, Word (.doc/.docx) and HTML 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 publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

c. No

**Source:**

Budget Estimates - [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

The Budget Estimates in PDF is not machine readable because it is in numerical format.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** All Budget documents are published in PDF Format.

**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 - [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

The Budget Estimates has its creation date on the Ministry of Economy website as the same date of the first appropriation reading on 15 July 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** All documents are available via the link below: [https://www.finance.gov.fj/index.php?option=com\\_content&view=article&layout=edit&id=83](https://www.finance.gov.fj/index.php?option=com_content&view=article&layout=edit&id=83)

**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:**

N/A

**Source:**

N/A

**Comment:**

N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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 2022-23, 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 2022 - 2023 As Presented to Parliament Budget Estimates 2021-2022 As Presented to Parliament produced by the Ministry of Economy Fiji

**Source:**

Ministry of Economy [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Budget Estimates 2023 - 2024 As Presented to Parliament. Link Below:

[https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget\\_2023-2024.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget_2023-2024.pdf)

**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: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

b. No

**Source:**

N/A

**Comment:**

There is no "citizens version" of the EBP

The Fiji Revenue and Customs Service published a summary of revenue policies: <https://www.frccs.org.fj/wp-content/uploads/2022/08/Budget-2022-2023-Revised-29.07.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** There is no Citizens version of the EBP. The Ministry of Finance has published the Citizens version of the Enacted Budget (after Budget was approved by Parliament). Link below:[https://www.finance.gov.fj/images/Fiscal/Fijis\\_Citizen\\_Budget\\_FY2023-2024.pdf](https://www.finance.gov.fj/images/Fiscal/Fijis_Citizen_Budget_FY2023-2024.pdf)

**IBP Comment**

IBP welcomes the timely publication of Citizens Budget and it's use by citizens, assessment in the Open Budget Survey.

**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 2022-2023

**Source:**

Parliament of Fiji website - Appropriation Act 27 of 2022: <https://www.parliament.gov.fj/wp-content/uploads/2022/07/Act-27-2022-2023-Appropriation.pdf>

**Comment:**

The Appropriation Act 12 of 2021 is dated 29 July 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** FY2023-2024 Link Below: <https://www.parliament.gov.fj/wp-content/uploads/2023/06/Bill-No.-3-2023-2024-Appropriation-Bill-2023.pdf>

**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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

28/7/2022

**Source:**

Parliament of Fiji Website - Hansard for Thursday 29 July 2021: <https://www.parliament.gov.fj/wp-content/uploads/2021/08/DH-Thursday-29th-July-2021.pdf>

**Comment:**

The Appropriation Act 27 of 2022 is dated 29 July 2022: <https://www.parliament.gov.fj/wp-content/uploads/2022/07/Act-27-2022-2023-Appropriation.pdf> ; however presented in Parliament for debate and passing on 28 July 2022 according to Parliament of Fiji Hansard: <https://www.parliament.gov.fj/wp-content/uploads/2022/08/Daily-Hansard-Thursday-28th-July-2022-Final.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The FY2023-2024 National Budget was approved on 14 July 2023. Link below: <https://www.parliament.gov.fj/wp-content/uploads/2023/08/Daily-Hansard-Friday-14th-July-2023.pdf>

**IBP Comment**

Many thanks to GR. Given the OBS research cut-of date of 31st Dec 2022, the Enacted Budget for 2022-23 will be assessed.

**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:**

Parliament of Fiji website: <https://www.parliament.gov.fj/wp-content/uploads/2022/07/Act-27-2022-2023-Appropriation.pdf>

**Comment:**

The Appropriation Act 27 of 2022 is made available online via the Parliament of Fiji website on 30 July 2022, which is two days after the budget was passed in Parliament.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Link Below: <https://www.parliament.gov.fj/wp-content/uploads/2023/07/Act-3-2023-2024-Appropriation.pdf>

**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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

30/7/2022

**Source:**

Parliament of Fiji website: The Appropriation Act 27 of 2022 PDF's creation date under document properties is dated 30 July 2022:  
<https://www.parliament.gov.fj/wp-content/uploads/2022/07/Act-27-2022-2023-Appropriation.pdf>

**Comment:**

The Appropriation Act 27 of 2022 was published online on 30 July 2022 according to the creation date under document properties. This can be found on the Parliament of Fiji website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The approved Budget was published on 14/07/2023, same day it was approved by Parliament. <https://www.finance.gov.fj/>



**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 date of publication of the Enacted Budget is the creation date that can be referenced under document properties of The Appropriation Act 27 of 2022.

**Source:**

The Appropriation Act 27 of 2022: <https://www.parliament.gov.fj/wp-content/uploads/2022/07/Act-27-2022-2023-Appropriation.pdf>

**Comment:**

The Appropriation Act 27 of 2022 has a creation date of 30 July 2022, that can be found under document properties of the PDF of the Parliament of Fiji website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** <https://www.parliament.gov.fj/wp-content/uploads/2023/07/Act-3-2023-2024-Appropriation.pdf>

**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:**

<https://www.parliament.gov.fj/wp-content/uploads/2022/07/Act-27-2022-2023-Appropriation.pdf>

**Source:**

Parliament of Fiji website: The Appropriation Act 27 of 2022: <https://www.parliament.gov.fj/wp-content/uploads/2022/07/Act-27-2022-2023-Appropriation.pdf>

**Comment:**

The Appropriation Act 27 of 2022 PDF document's creation date on the Parliament of Fiji website reads as 30 July 2022 which is two day's after the passing of the budget in Parliament as per the Hansard also found on the Parliament of Fiji website: <https://www.parliament.gov.fj/wp-content/uploads/2022/07/Act-27-2022-2023-Appropriation.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** <https://www.parliament.gov.fj/wp-content/uploads/2023/07/Act-3-2023-2024-Appropriation.pdf>

**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, Word (.doc/.docx) and HTML 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 publicly available, therefore its machine readability cannot be assessed.

**Answer:**

c. No

**Source:**

Parliament of Fiji website: The Appropriation Act 27 of 2022: <https://www.parliament.gov.fj/wp-content/uploads/2022/07/Act-27-2022-2023-Appropriation.pdf>

**Comment:**

The data is presented in PDF format and does not meet the requirements for machine readable data.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: Data is in PDF Format

**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:**

Parliament of Fiji website: The Appropriation Act 27 of 2022: <https://www.parliament.gov.fj/wp-content/uploads/2022/07/Act-27-2022-2023-Appropriation.pdf>

**Comment:**

The Appropriation Act 27 of 2022 is publicly available on the Parliament of Fiji website.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**Comments:** <https://www.parliament.gov.fj/wp-content/uploads/2023/07/Act-3-2023-2024-Appropriation.pdf>

**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:**

N/A

**Source:**

N/A

**Comment:**

N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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 2023."*

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

**Answer:**

ACT NO.27 OF 2022 AN ACT TO APPROPRIATE A SUM OF THREE BILLION, THREE HUNDRED TWENTY MILLION, TWO THOUSAND, ONE HUNDRED EIGHTY FOUR DOLLARS FOR THE ORDINARY SERVICES OF GOVERNMENT FOR THE YEAR ENDING 31 JULY 2023

**Source:**

The Parliament of Fiji website: The Appropriation Act 27 of 2022: <https://www.parliament.gov.fj/wp-content/uploads/2022/07/Act-27-2022-2023-Appropriation.pdf>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** An ACT TO APPROPRIATE A SUM OF THREE BILLION, SEVEN HUNDRED SIXTY ONE MILLION, NINE HUNDRED SEVENTY NINE THOUSAND, FOUR HUNDRED FOUR DOLLARS FOR THE ORDINARY SERVICES OF GOVERNMENT FOR THE YEAR ENDING 31 JULY 2024  
<https://www.parliament.gov.fj/wp-content/uploads/2023/07/Act-3-2023-2024-Appropriation.pdf>

**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: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

b. No

**Source:**

N/A

**Comment:**

There was no Citizens' Budget version of the Enacted Budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** a. Yes

**Comments:** [https://www.finance.gov.fj/images/Fiscal/Fijis\\_Citizen\\_Budget\\_FY2023-2024.pdf](https://www.finance.gov.fj/images/Fiscal/Fijis_Citizen_Budget_FY2023-2024.pdf)

**IBP Comment**

Many thanks to the GR. Given the OBS research cut-off date of 31st December 2022, we can only consider if a Citizens Budget associated with 2022-23 Enacted Budget was published. Researchers' original response is maintained.

**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 2022-2023

**Source:**

N/A

**Comment:**

No Citizens Budget was produced for this fiscal year.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The Ministry of Finance published the Citizens Budget for the FY2023-2024. Link below.

[https://www.finance.gov.fj/images/Fiscal/Fijis\\_Citizen\\_Budget\\_FY2023-2024.pdf](https://www.finance.gov.fj/images/Fiscal/Fijis_Citizen_Budget_FY2023-2024.pdf)

### Researcher Response

We very much welcome government's initiative to publish a Citizens Budget that will simplify the contents of the budget. However, given OBS research cut-off date of 31st December 2022, we are unable to consider the most recent Citizens Budget published after this date. We look forward to consistent, timely publication of the Citizens budget for it to be used by citizens and considered in future OBS rounds.

### 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

**Comments:** The coalition government has produced one for 2023-2024 budget (<https://www.fiji.gov.fj/Media-Centre/News/DPM-PRASAD-LAUNCHES-CITIZENS%E2%80%99-GUIDE-TO-THE-NATIONAL-BUDGET>).

#### Government Reviewer

**Opinion:** Disagree

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

**Comments:** [https://www.finance.gov.fj/images/Fiscal/Fijis\\_Citizen\\_Budget\\_FY2023-2024.pdf](https://www.finance.gov.fj/images/Fiscal/Fijis_Citizen_Budget_FY2023-2024.pdf)

#### IBP Comment

Many thanks to the reviewers. Please see researchers response to indicator CB-1.

### 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:

The CB was not produced at all as it was not available on the Ministry of Economy website. The only documents available are:

-The Budget Estimates 2021-2022  
- Economic and Fiscal Update Supplement to the 2021-2022 Budget Address

**Source:**

Ministry of Economy website: [https://www.economy.gov.fj/index.php?option=com\\_content&view=article&layout=edit&id=83](https://www.economy.gov.fj/index.php?option=com_content&view=article&layout=edit&id=83)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** It's not provided publicly in the Ministry of Finance website.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The Citizens budget was published on the Ministry of Finance website. Link to the FY2023-2024 Citizens Budget is provided below: [https://www.finance.gov.fj/images/Fiscal/Fijis\\_Citizen\\_Budget\\_FY2023-2024.pdf](https://www.finance.gov.fj/images/Fiscal/Fijis_Citizen_Budget_FY2023-2024.pdf)

**IBP Comment**

Many thanks to the reviewers. Please see researchers response to indicator CB-1.

**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 2022 should be entered as 05/09/2022. 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:** Disagree

**Suggested Answer:** The Citizens Budget was published on 03 August 2023: Link below:  
[https://www.finance.gov.fj/images/Fiscal/Fijis\\_Citizen\\_Budget\\_FY2023-2024.pdf](https://www.finance.gov.fj/images/Fiscal/Fijis_Citizen_Budget_FY2023-2024.pdf)

**IBP Comment**

Many thanks to the reviewers. Please see researchers response to indicator CB-1.

**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:** Disagree

**Suggested Answer:** Link Below [https://www.finance.gov.fj/images/Fiscal/Fijis\\_Citizen\\_Budget\\_FY2023-2024.pdf](https://www.finance.gov.fj/images/Fiscal/Fijis_Citizen_Budget_FY2023-2024.pdf)

**IBP Comment**

Many thanks to the reviewers. Please see researchers response to indicator CB-1.

**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:** Disagree

**Suggested Answer:** Link Below: [https://www.finance.gov.fj/images/Fiscal/Fijis\\_Citizen\\_Budget\\_FY2023-2024.pdf](https://www.finance.gov.fj/images/Fiscal/Fijis_Citizen_Budget_FY2023-2024.pdf)

**IBP Comment**

Many thanks to the reviewers. Please see researchers response to indicator CB-1.

**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 2022 People's Guide" or "2023 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

**Source:**

N/A

**Comment:**

N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** CITIZENS' GUIDE TO THE NATIONAL BUDGET FISCAL YEAR 2023-2024. Link below:

[https://www.finance.gov.fj/images/Fiscal/Fijis\\_Citizen\\_Budget\\_FY2023-2024.pdf](https://www.finance.gov.fj/images/Fiscal/Fijis_Citizen_Budget_FY2023-2024.pdf)

**IBP Comment**

Many thanks to the reviewers. Please see researchers response to indicator CB-1.

**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:** Disagree

**Suggested Answer:** The Citizens Budget corresponds to the Approved/Enacted Budget.

[https://www.finance.gov.fj/images/Fiscal/Fijis\\_Citizen\\_Budget\\_FY2023-2024.pdf](https://www.finance.gov.fj/images/Fiscal/Fijis_Citizen_Budget_FY2023-2024.pdf)

**IBP Comment**

Many thanks to the reviewers. Please see researchers response to indicator CB-1.



**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:**

2021-22 2021-22

**Source:**

GOVERNMENT'S FIRST QUARTER FISCAL PERFORMANCE 2021-2022 -[https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/2021-2022\\_First\\_Qtr\\_Fiscal\\_Performance\\_3.pdf](https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/2021-2022_First_Qtr_Fiscal_Performance_3.pdf)(Creation Date-15 Dec 2021 PDF Document Properties)

GOVERNMENT'S FOURTH QUARTER FISCAL PERFORMANCE 2021-2022- [https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/FY2021-2022\\_4th\\_Qtr\\_Fiscal\\_Performance.pdf](https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/FY2021-2022_4th_Qtr_Fiscal_Performance.pdf) (Creation Date - 11 Feb 2022 PDF Document Properties)

FIRST QUATER APPROPRIATION STATEMENT- [https://www.economy.gov.fj/images/Treasury/uploads/Fiscal\\_statement/2021-2022/Statement\\_1.pdf](https://www.economy.gov.fj/images/Treasury/uploads/Fiscal_statement/2021-2022/Statement_1.pdf)(Creation Date 12 June 2021)

FIRST QUATER APPROPRIATION STATEMENT- [https://www.economy.gov.fj/images/Treasury/uploads/Fiscal\\_statement/2021-2022/Statement\\_2.pdf](https://www.economy.gov.fj/images/Treasury/uploads/Fiscal_statement/2021-2022/Statement_2.pdf) (Creation Date 12 June 2021)

THIRD QUATER APPROPRIATE STATEMENT- [https://www.economy.gov.fj/images/Treasury/uploads/Fiscal\\_statement/2021-2022/QTR3/Statement\\_1.pdf](https://www.economy.gov.fj/images/Treasury/uploads/Fiscal_statement/2021-2022/QTR3/Statement_1.pdf) (Creation Date 8 March 2022).

FOURTH QUATER APPROPRIATE STATEMENT- [https://www.economy.gov.fj/images/Treasury/uploads/Fiscal\\_statement/2021-2022/QTR3/Statement\\_1.pdf](https://www.economy.gov.fj/images/Treasury/uploads/Fiscal_statement/2021-2022/QTR3/Statement_1.pdf) (Creation Date 1 March 2023)

**Comment:**

The Ministry of Economy website contains the aforementioned quarter fiscal performance reports.

The First Quarter Report have its creation date as 15 December 2021. The Fourth Quarter Report was dated 11 February, 2022. No Second and Third Quarters' Report. These reports are not available on the Ministry's Website.

These documents would be considered published late.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Anyway, producing and tabling two or more quarters reports together are unnecessary, because it is likely that the latest will be the only one relevant; and again if they are timely.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** FY2022-2023 Link to the Fiscal reports below: [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf) [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/2022-2023\\_Third\\_Qtr\\_Fiscal\\_Performance.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/2022-2023_Third_Qtr_Fiscal_Performance.pdf) The Ministry of Finance is currently revamping the website and some links have been distorted.

**Researcher Response**

We very much appreciate the government's efforts in publishing the Fiscal Reports for the FY 2021-2022. However, given OBS research cut-off date of 31st December 2022, we can only consider the Quarter 1 and Quarter 4 Reports as they were published on the Ministry of Finance website on 11/2/2022.

**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 FISCAL REPORT -[https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/2021-2022\\_First\\_Qtr\\_Fiscal\\_Performance\\_3.pdf](https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/2021-2022_First_Qtr_Fiscal_Performance_3.pdf) (Creation Date 15 Dec 2021)

FOURTH QUARTER FISCAL REPORT - [https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/2021-2022\\_First\\_Qtr\\_Fiscal\\_Performance\\_3.pdf](https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/2021-2022_First_Qtr_Fiscal_Performance_3.pdf) (Creation Date 11 Feb 2022)

**Comment:**

Two of the quarterly fiscal report were not available.

First and fourth quarterly report are available on the Ministry's website

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The Parliament website provides a list of IYRs from 2015, but these are late or not tabled on the legislated dates. [https://www.parliament.gov.fj/annual-reports-other-reports/#other\\_reports](https://www.parliament.gov.fj/annual-reports-other-reports/#other_reports).

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** c. At least every quarter, and within three months of the period covered

**Comments:** There has been a marked improvement in the publishing of quarterly fiscal reports. Link below:

[https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

[https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/2022-2023\\_Third\\_Qtr\\_Fiscal\\_Performance.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/2022-2023_Third_Qtr_Fiscal_Performance.pdf)

**IBP Comment**

Many thanks to GR for this update. It is indeed a welcome improvement. Please see researchers response to IYR-1 for further clarification.

**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 2022 should be entered as 05 September 2022. If the document is not published or not produced, please mark this question "n/a."*

**Answer:**

FIRST QUARTERLY FISCAL REPORT -[https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/2021-2022\\_First\\_Qtr\\_Fiscal\\_Performance\\_3.pdf](https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/2021-2022_First_Qtr_Fiscal_Performance_3.pdf) (Creation Date 15 Dec 2021)

FOURTH QUARTERLY FISCAL REPORT -[https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/FY2021-2022\\_4th\\_Qtr\\_Fiscal\\_Performance.pdf](https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/FY2021-2022_4th_Qtr_Fiscal_Performance.pdf) (Creation Date 2 Nov 2022)

FIRST QUARTERLY APPROPRIATION STATEMENT - [https://www.economy.gov.fj/images/Treasury/uploads/Fiscal\\_statement/2021-2022/Statement\\_1.pdf](https://www.economy.gov.fj/images/Treasury/uploads/Fiscal_statement/2021-2022/Statement_1.pdf) (Creation Date 6 Dec 2021)

THIRD QUARTERLY APPROPRIATION STATEMENT -[https://www.economy.gov.fj/images/Treasury/uploads/Fiscal\\_statement/2021-2022/Statement\\_1.pdf](https://www.economy.gov.fj/images/Treasury/uploads/Fiscal_statement/2021-2022/Statement_1.pdf) (Creation Date 3 August 2022).

**Source:**

FIRST QUARTERLY FISCAL REPORT -[https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/2021-2022\\_First\\_Qtr\\_Fiscal\\_Performance\\_3.pdf](https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/2021-2022_First_Qtr_Fiscal_Performance_3.pdf) (Creation Date 15 Dec 2021).

FOURTH QUARTERLY FISCAL REPORT -[https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/FY2021-2022\\_4th\\_Qtr\\_Fiscal\\_Performance.pdf](https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/FY2021-2022_4th_Qtr_Fiscal_Performance.pdf)

(Creation Date 2 Nov 2022)

FIRST QUARTELY APPROPRIATION STATEMENT - [https://www.economy.gov.fj/images/Treasury/uploads/Fiscal\\_statement/2021-2022/Statement\\_1.pdf](https://www.economy.gov.fj/images/Treasury/uploads/Fiscal_statement/2021-2022/Statement_1.pdf) (Creation Date 6 Dec 2021)

THIRD QUARTELY APPROPRIATION STATEMENT-[https://www.economy.gov.fj/images/Treasury/uploads/Fiscal\\_statement/2021-2022/Statement\\_1.pdf](https://www.economy.gov.fj/images/Treasury/uploads/Fiscal_statement/2021-2022/Statement_1.pdf) (Creation Date 3 August 2022).

**Comment:**

IYRs are published late

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Further to my earlier comment, the researcher has covered the other performance reports in this question (Mid Year Review and Year End Report) which are dealt with separately in the survey.

**Government Reviewer**

**Opinion:** Agree

**Comments:** There has been few instances where quarterly Fiscal reports were published late but we are now following a strict deadline of 3 months. Link Below; [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**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 dates were determined by the Creation dates on the PDF document properties for each document.

**Source:**

FIRST QUARTELY FISCAL REPORT - [https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/2021-2022\\_First\\_Qtr\\_Fiscal\\_Performance\\_3.pdf](https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/2021-2022_First_Qtr_Fiscal_Performance_3.pdf) (Creation Date 15 Dec 2021)

FOURTH QUARTELY FISCAL REPORT - [https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/FY2021-2022\\_4th\\_Qtr\\_Fiscal\\_Performance.pdf](https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/FY2021-2022_4th_Qtr_Fiscal_Performance.pdf) (Creation Date 2 Nov 2022)

FIRST QUARTERLY APPROPRIATION STATEMENT - [https://www.economy.gov.fj/images/Treasury/uploads/Fiscal\\_statement/2021-2022/Statement\\_1.pdf](https://www.economy.gov.fj/images/Treasury/uploads/Fiscal_statement/2021-2022/Statement_1.pdf) (Creation Date 6 Dec 2021)

THIRD QUARTERLY APPROPRIATION STATEMENT -[https://www.economy.gov.fj/images/Treasury/uploads/Fiscal\\_statement/2021-2022/QTR3/Statement\\_1.pdf](https://www.economy.gov.fj/images/Treasury/uploads/Fiscal_statement/2021-2022/QTR3/Statement_1.pdf) (Creation Date 3 August 2022)

**Comment:**

IYRs are published late

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** We are now following a very strict deadline of less than 3 months for publishing of Fiscal reports.

**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:**

[https://www.economy.gov.fj/index.php?option=com\\_content&view=article&layout=edit&id=151](https://www.economy.gov.fj/index.php?option=com_content&view=article&layout=edit&id=151)

**Source:**

FIRST QUARTERLY FISCAL REPORT-[https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/2021-2022\\_First\\_Qtr\\_Fiscal\\_Performance\\_3.pdf](https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/2021-2022_First_Qtr_Fiscal_Performance_3.pdf)  
(Creation Date 15 Dec 2021)

FOURTH QUARTELY FISCAL REPORT -[https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/FY2021-2022\\_4th\\_Qtr\\_Fiscal\\_Performance.pdf](https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/FY2021-2022_4th_Qtr_Fiscal_Performance.pdf)  
(Creation Date 2 Nov 2022)

FIRST QUARTELY APPROPRIATION STATEMENT - [https://www.economy.gov.fj/images/Treasury/uploads/Fiscal\\_statement/2021-2022/Statement\\_1.pdf](https://www.economy.gov.fj/images/Treasury/uploads/Fiscal_statement/2021-2022/Statement_1.pdf) (Creation Date 6 Dec 2021)

THIRD QUARTELY APPROPRIATION STATEMENT-[https://www.economy.gov.fj/images/Treasury/uploads/Fiscal\\_statement/2021-2022/Statement\\_1.pdf](https://www.economy.gov.fj/images/Treasury/uploads/Fiscal_statement/2021-2022/Statement_1.pdf) (Creation Date 3 August 2022).

**Comment:**

IYRs are published late

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**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, Word (.doc/.docx) and HTML 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 publicly available, therefore their machine readability cannot be assessed.*

**Answer:**

d. Not applicable

**Source:**

FIRST QUARTERLY FISCAL REPORT-[https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/2021-2022\\_First\\_Qtr\\_Fiscal\\_Performance\\_3.pdf](https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/2021-2022_First_Qtr_Fiscal_Performance_3.pdf)  
(Creation Date 15 Dec 2021)

FOURTH QUARTELY FISCAL REPORT -[https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/FY2021-2022\\_4th\\_Qtr\\_Fiscal\\_Performance.pdf](https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/FY2021-2022_4th_Qtr_Fiscal_Performance.pdf)  
(Creation Date 2 Nov 2022)

FIRST QUARTELY APPROPRIATION STATEMENT - [https://www.economy.gov.fj/images/Treasury/uploads/Fiscal\\_statement/2021-2022/Statement\\_1.pdf](https://www.economy.gov.fj/images/Treasury/uploads/Fiscal_statement/2021-2022/Statement_1.pdf) (Creation Date 6 Dec 2021)

THIRD QUARTELY APPROPRIATION STATEMENT-[https://www.economy.gov.fj/images/Treasury/uploads/Fiscal\\_statement/2021-2022/Statement\\_1.pdf](https://www.economy.gov.fj/images/Treasury/uploads/Fiscal_statement/2021-2022/Statement_1.pdf) (Creation Date 3 August 2022).

**Comment:**

The data is in PDF format which is non machine readable.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer****Opinion:** Disagree**Suggested Answer:** c. No**Comments:** Reports are published in PDF Format. For FY2022-2023, the fiscal reports have been published within 3 months.  
[https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)**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:**

FIRST QUARTERLY FISCAL REPORT-[https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/2021-2022\\_First\\_Qtr\\_Fiscal\\_Performance\\_3.pdf](https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/2021-2022_First_Qtr_Fiscal_Performance_3.pdf)  
(Creation Date 15 Dec 2021)

FOURTH QUARTERLY FISCAL REPORT -[https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/FY2021-2022\\_4th\\_Qtr\\_Fiscal\\_Performance.pdf](https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/FY2021-2022_4th_Qtr_Fiscal_Performance.pdf)  
(Creation Date 2 Nov 2022)

FIRST QUARTERLY APPROPRIATION STATEMENT - [https://www.economy.gov.fj/images/Treasury/uploads/Fiscal\\_statement/2021-2022/Statement\\_1.pdf](https://www.economy.gov.fj/images/Treasury/uploads/Fiscal_statement/2021-2022/Statement_1.pdf) (Creation Date 6 Dec 2021)

THIRD QUARTERLY APPROPRIATION STATEMENT-[https://www.economy.gov.fj/images/Treasury/uploads/Fiscal\\_statement/2021-2022/Statement\\_1.pdf](https://www.economy.gov.fj/images/Treasury/uploads/Fiscal_statement/2021-2022/Statement_1.pdf) (Creation Date 3 August 2022).

**Comment:**

IYRs are published late.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested Answer:** e. Not applicable (the document is publicly available)**Comments:** There has been a major improvement in the publishing of quarterly fiscal reports. FY 2022-2023 Fiscal reports were published within 3 months. [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)**IBP Comment**

Many thanks to GR. We welcome the improvement in providing timely fiscal updates on budget performance to citizens. Please see researchers' response to IYR-1 for further clarification as original response is maintained.

**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:** I choose not to review this question

**Comments:** The researcher has not provided a response to the question. The Parliament website has started making public the IYRs from 2016 (IYRs for 2015), [https://www.parliament.gov.fj/annual-reports-other-reports/#other\\_reports](https://www.parliament.gov.fj/annual-reports-other-reports/#other_reports)

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Link below [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**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 2022."*

*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:**

MINISTRY OF ECONOMY - FISCAL PERFORMANCE REPORT 2021-2022

**Source:**

FIRST QUARTERLY FISCAL REPORT - [https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/2021-2022\\_First\\_Qtr\\_Fiscal\\_Performance\\_3.pdf](https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/2021-2022_First_Qtr_Fiscal_Performance_3.pdf)  
(Creation Date 15 Dec 2021)

FOURTH QUARTERLY FISCAL REPORT - [https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/FY2021-2022\\_4th\\_Qtr\\_Fiscal\\_Performance.pdf](https://www.economy.gov.fj/images/Fiscal/DOCUMENTS/FY2021-2022_4th_Qtr_Fiscal_Performance.pdf)  
(Creation Date 2 Nov 2022)

FIRST QUARTERLY APPROPRIATION STATEMENT - [https://www.economy.gov.fj/images/Treasury/uploads/Fiscal\\_statement/2021-2022/Statement\\_1.pdf](https://www.economy.gov.fj/images/Treasury/uploads/Fiscal_statement/2021-2022/Statement_1.pdf) (Creation Date 6 Dec 2021)

THIRD QUARTERLY APPROPRIATION STATEMENT - [https://www.economy.gov.fj/images/Treasury/uploads/Fiscal\\_statement/2021-2022/Statement\\_1.pdf](https://www.economy.gov.fj/images/Treasury/uploads/Fiscal_statement/2021-2022/Statement_1.pdf) (Creation Date 3 August 2022).

**Comment:**

IYRs are published late

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The IYRs are called Quarterly Appropriation Statements.

**Government Reviewer**

**Opinion:** Agree

**Comments:** MINISTRY OF FINANCE, STRATEGIC PLANNING, NATIONAL DEVELOPMENT AND STATISTICS GOVERNMENT'S FISCAL PERFORMANCE FOR FY2022-2023

**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: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

b. No

**Source:**

N/A

**Comment:**

N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The quarterly Fiscal reports are simple and easy to understand.

**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 2021 - 2022

**Source:**

[https://www.economy.gov.fj/images/Treasury/uploads/Fiscal\\_statement/Mid\\_Year/Statement\\_1.pdf](https://www.economy.gov.fj/images/Treasury/uploads/Fiscal_statement/Mid_Year/Statement_1.pdf)

**Comment:**

The mid year point would have been 31st January 2022 but this mid year fiscal statement was published on the 13th April 2022.

This statement specifically provides actual expenditure, projected expenditure and total expenditure of the period in the mid term per ministry and department from 1st August 2021 to 31st January 2022.

However, the government's perspective on domestic and international economic conditions are not explained, neither policy decisions taken weren't noted as well.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** FY 2022-2023 [https://www.finance.gov.fj/images/Treasury/uploads/Fiscal\\_statement/2022-2023/Statement\\_1.pdf](https://www.finance.gov.fj/images/Treasury/uploads/Fiscal_statement/2022-2023/Statement_1.pdf) Please look at the Quarter 2 Fiscal Report which has some commentary on domestic economic conditions. [https://www.finance.gov.fj/index.php?option=com\\_content&view=article&layout=edit&id=151](https://www.finance.gov.fj/index.php?option=com_content&view=article&layout=edit&id=151)

**Researcher Response**

As per OBS methodology, the Mid-year review must be a reflection of budget execution half way through the year. In addition to reporting on the first

half, it should contain revised estimates of both expenditures and revenues for the remainder of the year and updated macroeconomic forecasts. A second quarter report alone will not suffice. OBS methodology is not able to consider budget documents published after the research cut off date (this is 31st December 2022 for this round of the survey).

#### 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 was released on the 13th of April 2022, 3 months after the midpoint.

[https://www.economy.gov.fj/images/Treasury/uploads/Fiscal\\_statement/Mid\\_Year/Statement\\_1.pdf](https://www.economy.gov.fj/images/Treasury/uploads/Fiscal_statement/Mid_Year/Statement_1.pdf)

##### Comment:

According to best practices on budget transparency, the OECD notes that the mid-year review should provide a comprehensive update on the implementation of the budget, including an updated forecast on the budget outcome for the current fiscal year and at least the following two fiscal years. The MYR uploaded by Fiji's Min. of Economy, according to the OECD standards and guide to transparency does not qualify for a MYR, as the one pager document is not comprehensive. The one pager is reflected as an overall brief or financial summary that does not provide any further information apart from actual expenditure, projected expenditure, annual budget expenditure and total budget expenditure.

##### Peer Reviewer

Opinion: Agree

##### Government Reviewer

Opinion: Disagree

Suggested Answer: c. More than nine weeks, but less than three months, after the midpoint

Comments: There were some instances where the MYR were published late due to the timing of the Parliament sitting which is beyond our control.

[https://www.finance.gov.fj/images/Treasury/uploads/Fiscal\\_statement/2022-2023/Statement\\_1.pdf](https://www.finance.gov.fj/images/Treasury/uploads/Fiscal_statement/2022-2023/Statement_1.pdf)

##### IBP Comment

Original response is maintained. Please see researchers response to MYR-1 for further clarification.

#### 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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*



**Answer:**

**Source:**

N/A

**Comment:**

A mid term financial statement was published on the Ministry of Economy website, but according to OECD Guidelines this statement is not comprehensive enough to qualify as a mid term review.

**Peer Reviewer**

**Opinion:** I choose not to review this question

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Treasury/uploads/Fiscal\\_statement/2022-2023/Statement\\_1.pdf](https://www.finance.gov.fj/images/Treasury/uploads/Fiscal_statement/2022-2023/Statement_1.pdf)

**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:**

N/A

**Comment:**

Even though a one pager mid term financial statement was published that explains the actual and total expenditure of the different ministries and department, this statement is not comprehensive enough to meet the requirements of a Mid Year Review. It also does not further explain government's perspective on domestic and international economic conditions.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The Ministry of Finance publishes the Quarterly Fiscal reports. Will the Second Quarter Fiscal report qualify as a Mid-year report.

[http://www.finance.gov.fj/images/Fiscal/DOCUMENTS/2022-2023\\_2nd\\_Quarter\\_Fiscal\\_Performance.pdf](http://www.finance.gov.fj/images/Fiscal/DOCUMENTS/2022-2023_2nd_Quarter_Fiscal_Performance.pdf)

**IBP Comment**

Many thanks to the reviewers. Please see researchers response to indicator MYR-1

**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:**

[https://www.economy.gov.fj/images/Treasury/uploads/Fiscal\\_statement/Mid\\_Year/Statement\\_1.pdf](https://www.economy.gov.fj/images/Treasury/uploads/Fiscal_statement/Mid_Year/Statement_1.pdf)

**Source:**

N/A

**Comment:**

No MYR was published only a mid term financial statement, and was also created on the 13th April 2022, three months later. However, it is still not comprehensive enough to meet the requirements of a MYR. The response stands at not produced at all.

[https://www.economy.gov.fj/images/Treasury/uploads/Fiscal\\_statement/Mid\\_Year/Statement\\_1.pdf](https://www.economy.gov.fj/images/Treasury/uploads/Fiscal_statement/Mid_Year/Statement_1.pdf)

**Peer Reviewer**

**Opinion:** Agree

**Comments:** It's also on the Parliament website [https://www.parliament.gov.fj/annual-reports-other-reports/#other\\_reports](https://www.parliament.gov.fj/annual-reports-other-reports/#other_reports).

**Government Reviewer**

**Opinion:** Agree

**Comments:** The Current MYR is a one page document. Will the Quarter 2 Fiscal report qualify as a MYR?  
[http://www.finance.gov.fj/images/Fiscal/DOCUMENTS/2022-2023\\_2nd\\_Quarter\\_Fiscal\\_Performance.pdf](http://www.finance.gov.fj/images/Fiscal/DOCUMENTS/2022-2023_2nd_Quarter_Fiscal_Performance.pdf)

**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, Word (.doc/.docx) and HTML 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 publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

d. Not applicable

**Source:**

No MYR was published for this budget year.

**Comment:**

N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** c. No

**Comments:** Both the MYR and Quarter 2 Fiscal Report are PDF documents [http://www.finance.gov.fj/images/Fiscal/DOCUMENTS/2022-2023\\_2nd\\_Quarter\\_Fiscal\\_Performance.pdf](http://www.finance.gov.fj/images/Fiscal/DOCUMENTS/2022-2023_2nd_Quarter_Fiscal_Performance.pdf)

**IBP Comment**

Many thanks for the review. But as we are considering the Mid-year review as not publicly available (see MYR-2a), answer choice D applies.

**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:**

N/A

**Comment:**

No Mid Year Report was produced nor published only a mid term financial statement.

**Peer Reviewer**

**Opinion:** I choose not to review this question

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

**Comments:** Does the Second Quarter Fiscal Report qualify as a MYR. [http://www.finance.gov.fj/images/Fiscal/DOCUMENTS/2022-2023\\_2nd\\_Quarter\\_Fiscal\\_Performance.pdf](http://www.finance.gov.fj/images/Fiscal/DOCUMENTS/2022-2023_2nd_Quarter_Fiscal_Performance.pdf)

**IBP Comment**

Many thanks to the reviewers. Please see MYR-1 for further clarification.

**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:**

N/A

**Source:**

N/A

**Comment:**

According to best practices on budget transparency, the OECD notes that the mid-year review should provide a comprehensive update on the implementation of the budget, including an updated forecast of the budget outcome for the current fiscal year and at least the following two fiscal years.

The MYR uploaded by Fiji's Min. of Economy, according to the OECD standards and guide to transparency does not qualify for a MYR, as the one pager statement/document is not comprehensive.

The one pager is reflected as an overall brief/ summary/ statement that does not provide any further information apart from actual and projected expenditure, and total expenditure.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Please confirm if the Quarter 2 Fiscal Report qualifies as a MYR? [http://www.finance.gov.fj/images/Fiscal/DOCUMENTS/2022-2023\\_2nd\\_Quarter\\_Fiscal\\_Performance.pdf](http://www.finance.gov.fj/images/Fiscal/DOCUMENTS/2022-2023_2nd_Quarter_Fiscal_Performance.pdf)

**IBP Comment**

Many thanks to the reviewer, the question is clarified in indicator MYR-1.

**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 2021/22" or "Mid-Year Report on the 2022 National Budget."*

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

**Answer:**

N/A

**Source:**

A mid term financial statement was published on the Ministry of Economy website,

[https://www.economy.gov.fj/images/Treasury/uploads/Fiscal\\_statement/Mid\\_Year/Statement\\_1.pdf](https://www.economy.gov.fj/images/Treasury/uploads/Fiscal_statement/Mid_Year/Statement_1.pdf).

**Comment:**

A mid term financial statement was published on the Ministry of Economy website, but according to OECD Guidelines this statement is not comprehensive enough to qualify as a mid term review.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Please confirm if the Quarter 2 Fiscal Report qualifies as a MYR [http://www.finance.gov.fj/images/Fiscal/DOCUMENTS/2022-2023\\_2nd\\_Quarter\\_Fiscal\\_Performance.pdf](http://www.finance.gov.fj/images/Fiscal/DOCUMENTS/2022-2023_2nd_Quarter_Fiscal_Performance.pdf)

**IBP Comment**

Please response to MYR-1.

**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:*

<https://www.internationalbudget.org/publications/citizens-budgets/>.

**Answer:**

b. No

**Source:**

N/A

**Comment:**

N/A

**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 2021 - 2022

**Source:**

There is no YER for the Budget year ending 2021 - 2022

**Comment:**

N/A

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The latest YER on the Ministry of Finance website is for 2020-2021 (<https://www.finance.gov.fj/?view=article&id=102:afs&catid=19>).

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** FY2022-2023 [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)  
[https://www.finance.gov.fj/images/Treasury/uploads/Fiscal\\_statement/2022-2023/Statement\\_2.pdf](https://www.finance.gov.fj/images/Treasury/uploads/Fiscal_statement/2022-2023/Statement_2.pdf)

**Researcher Response**

We very much appreciate the government's efforts in publishing the Fiscal Reports for the FY 2022-2023. However, we cannot consider this as it was published after the OBS research cut-off date (of 31st Dec 2022), it cannot be considered for this round. We welcome the timely publication for use by citizens and for it to be considered for the next round of Open Budget Survey.

**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 YER or any related document was not published for the budget year 2021-2022

**Comment:**

N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** a. Six months or less after the end of the budget year

**Comments:** The Annual Fiscal Report is published within 3 months. [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**IBP Comment**

Please see YER-1 for further clarification as researchers response is maintained.

**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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

**Source:**

N/A

**Comment:**

The midpoint is 31st January 2022, but the report was published 3 months later on the 13 of April 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The YER or Q4 Fiscal report is published within 3 months. [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**IBP Comment**

Please see YER-1 for further clarification as researchers response is maintained.

**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:**

N/A

**Comment:**

N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** the YER FY2022-2023 was published within 3 months [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**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:**

N/A

**Comment:**

N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**IBP Comment**

Please see YER-1 for further clarification as researchers response is maintained.

**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, Word (.doc/.docx) and HTML 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 publicly available, therefore its machine readability cannot be assessed.

**Answer:**

d. Not applicable

**Source:**

N/A

**Comment:**

N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** c. No

**Comments:** Its in PDF format

**IBP Comment**

Please see YER-1 for further clarification as researchers response is maintained. As the YER is not publicly available, answer choice D is applicable.

**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:**

N/A

**Comment:**

N/A

**Peer Reviewer**

**Opinion:** Agree



**Government Reviewer**

**Opinion:** Disagree

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

**Comments:** [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**IBP Comment**

Please see YER-1 for further clarification as researchers response is maintained.

**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 or related documents uploaded on the Ministry of Economy website.

**Source:**

N/A

**Comment:**

N/A

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** YERs are produced but they are late (<https://www.finance.gov.fj/?view=article&id=102:afs&catid=19>).

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**IBP Comment**

Please see YER-1 for further clarification as researchers response is maintained.

**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 2022" or "Annual Report 2021 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:**

N/A

**Comment:**

N/A

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The unaudited "Government Financial Statements and Annual Appropriation Statements" are provided in the Ministry of Finance website (<https://www.finance.gov.fj/?view=article&id=102:afs&catid=19>).

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** MINISTRY OF FINANCE, STRATEGIC PLANNING, NATIONAL DEVELOPMENT AND STATISTICS GOVERNMENT'S FISCAL PERFORMANCE FOR FY2022-2023 [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**IBP Comment**

Please see YER-1 for further clarification as researchers response is maintained.

**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: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

b. No

**Source:**

N/A

**Comment:**

There was no CB version as there was no YER produced for the budget year.

**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 2020-21

**Source:**

OAG website: <https://www.oag.gov.fj/reports-to-parliament/>

Parliament website: <https://www.parliament.gov.fj/auditor-generals-report/>

**Comment:**

As can be seen from parliament's website, there are comprehensive audit reports for administrations or on the Financial Statements of the government for 2019-2020. (As per OBS methodology, the Audit Report should be published within 18 months at the end of the reporting fiscal year, i.e. by 30 January 2022.)

The Audit Report on Financial Statements of the government for 2020-2021 was published after the OBS research cut-off date of 31st December 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** FY2020-2021 audited Financial Report was published on parliament website on 15/09/2023. <https://www.parliament.gov.fj/wp-content/uploads/2023/09/86-Report-of-the-Auditor-General-of-the-Republic-of-Fiji-%E2%80%93-2020-and-2021-Financial-Statements-of-Government-and-2020-and-2021-Agency-Financial-Statements-%E2%80%93-Ministry-of-Finance-1.pdf>

**Researcher Response**

The FY 2020-21 Audit Report on Financial Statements of the government was published on the Parliament website on 15/09/2023 which is after the OBS research cut-off date of 31st December 2022.

**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:**

d. Does not release to the public, or is released more than 18 months after the end of the budget year

**Source:**

OAG website: <https://www.oag.gov.fj/reports-to-parliament/>

Parliament of Fiji website: <https://www.parliament.gov.fj/auditor-generals-report/>

**Comment:**

As can be seen from parliament's website, there are comprehensive audit reports for administrations or on the Financial Statements of the government for 2019-2020. (As per OBS methodology, the Audit Report should be published within 18 months at the end of the reporting fiscal year, i.e. by 30 January 2022.)

The Audit Report on Financial Statements of the government for 2020-2021 was published after the OBS research cut-off date of 31st December 2022.

**Peer Reviewer**

**Opinion:** Agree

**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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

**Answer:**

**Source:**

Office of the Auditor General: <https://www.oag.gov.fj/reports-to-parliament/>

**Comment:**

As can be seen from parliament's website, there are comprehensive audit reports for administrations or on the Financial Statements of the government for 2019-2020. (As per OBS methodology, the Audit Report should be published within 18 months at the end of the reporting fiscal year, i.e. by 30 January 2022.)

The Audit Report on Financial Statements of the government for 2020-2021 was published after the OBS research cut-off date of 31st December 2022.

**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:**

N/A

**Source:**

N/A

**Comment:**

N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** the Audited AR was published on Parliament website on 15/09/2023 <https://www.parliament.gov.fj/wp-content/uploads/2023/09/86-Report-of-the-Auditor-General-of-the-Republic-of-Fiji-%E2%80%93-2020-and-2021-Financial-Statements-of-Government-and-2020-and-2021-Agency-Financial-Statements-%E2%80%93-Ministry-of-Finance-1.pdf>

**IBP Comment**

Please see AR-1 for further clarification as researchers response is maintained.

**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:**

<https://www.parliament.gov.fj/auditor-generals-report/>

**Source:**

N/A

**Comment:**

N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** <https://www.parliament.gov.fj/wp-content/uploads/2023/09/86-Report-of-the-Auditor-General-of-the-Republic-of-Fiji-%E2%80%93-2020-and-2021-Financial-Statements-of-Government-and-2020-and-2021-Agency-Financial-Statements-%E2%80%93-Ministry-of-Finance-1.pdf>

**IBP Comment**

Please see AR-1 for further clarification as researchers response is maintained.

**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, Word (.doc/.docx) and HTML 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 publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

d. Not applicable

**Source:**

Office of the AG website: <https://www.oag.gov.fj/reports-to-parliament/>

Parliament website: <https://www.parliament.gov.fj/auditor-generals-report/>

**Comment:**

The 2022-23 AR has not been published on the OAG and Parliament website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** c. No

**Comments:** PDF Format

**IBP Comment**

Please see YER-1 for further clarification as researchers response is maintained.

**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:**

c. Produced for internal purposes/use only

**Source:**

Office of the AG website: <https://www.oag.gov.fj/reports-to-parliament/>

Parliament website: <https://www.parliament.gov.fj/auditor-generals-report/>

**Comment:**

As can be seen from parliament's website, there are comprehensive audit reports for administrations or on the Financial Statements of the government for 2019-2020. (As per OBS methodology, the Audit Report should be published within 18 months at the end of the reporting fiscal year, i.e. by 30 January 2022.)

The Audit Report on Financial Statements of the government for 2020-2021 was published after the OBS research cut-off date of 31st December 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

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

**Comments:** The audited Financial reports are made available after it is presented to Parliament. <https://www.parliament.gov.fj/wp-content/uploads/2023/09/86-Report-of-the-Auditor-General-of-the-Republic-of-Fiji-%E2%80%93-2020-and-2021-Financial-Statements-of-Government-and-2020-and-2021-Agency-Financial-Statements-%E2%80%93-Ministry-of-Finance-1.pdf>

**IBP Comment**

Please see AR-1 for further clarification as researchers response is maintained.

**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:**

N/A

**Source:**

N/A

**Comment:**

N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** I choose not to review this question

**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:**

N/A

**Source:**

N/A

**Comment:**

N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** REPORT OF THE AUDITOR-GENERAL OF THE REPUBLIC OF FIJI 2020 & 2021 Financial Statements of Government

<https://www.parliament.gov.fj/wp-content/uploads/2023/09/86-Report-of-the-Auditor-General-of-the-Republic-of-Fiji-%E2%80%93-2020-and-2021-Financial-Statements-of-Government-and-2020-and-2021-Agency-Financial-Statements-%E2%80%93-Ministry-of-Finance-1.pdf>

**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:*

<https://www.internationalbudget.org/publications/citizens-budgets/>

**Answer:**

b. No

**Source:**

N/A

**Comment:**

N/A

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**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 (<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento>). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.*

**Answer:**

a. Yes

**Source:**Ministry of Economy <https://www.economy.gov.fj/>Parliament website <http://www.parliament.gov.fj/>Office of the Auditor General <http://www.oag.gov.fj/>**Comment:**

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/nsdp/> 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).

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**Comments:** The name and website address has changed for Ministry of Finance. <https://www.finance.gov.fj/>



**GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see:**  
<http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

*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 disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated 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:**

Ministry of Economy - <https://www.economy.gov.fj/>  
Reserve Bank of Fiji <https://www.rbf.gov.fj/statistics/nsdp/>

**Comment:**

The Ministry of Economy website has the link to the National Summary and Data page which has General Government Operations under the Macroeconomic and Financial Data for Fiji. It includes Central Government Operations and Central Government Gross Debt.

The Excel File can be downloaded by clicking on the Browse Data box. The Excel File is contains information and data on CASH FLOWS FROM OPERATING ACTIVITIES, Calendar Year.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** <https://www.finance.gov.fj>

**GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see:**  
<http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

**Answer:**

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

**Source:**

Ministry of Economy <https://www.economy.gov.fj/>  
Reserve Bank of Fiji - National Summary and Data page <https://www.rbf.gov.fj/statistics/nsdp/>

**Comment:**

The Ministry of Economy website has the link to the National Summary and Data page which has General Government Operations under the Macroeconomic and Financial Data for Fiji. It includes Central Government Operations and Central Government Gross Debt.

The Excel File can be downloaded by clicking on the Browse Data box. The Excel File is contains information and data on CASH FLOWS FROM OPERATING ACTIVITIES, Calendar Year.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

Opinion: Agree

Comments: <https://www.finance.gov.fj/>

**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.**

*GQ-1d asks the researcher to list any government websites or portals where infographics/visualizations or other similar tools used to simplify data access and analysis are present. For example, in South Africa the Vulekamali portal (<https://vulekamali.gov.za>) is a project by the National Treasury which contains visualizations of the Consolidated Budget Summary, by departments budget, by division of revenue and by infrastructure budget distribution. (See for example <https://vulekamali.gov.za/2022-23/national/departments/basic-education/>). Other countries that have developed portals that include fiscal visualization and graphics include: Brazil's Transparency Portal (<https://portaldatransparencia.gov.br/>), which presents line graphs, bar graphs, pie charts, and visual maps of electronic invoices, public expenditure, public revenue, annual budget, transferred resources, resources transferred by location of beneficiary, among other information. (<https://portaldatransparencia.gov.br/orcamento> and <https://portaldatransparencia.gov.br/transferencias>). Additionally, United States Department of the Treasury, Fiscal Data portal (<https://fiscaldata.treasury.gov/>) is a one-stop shop for federal financial data that uses charts, exhibits, and figures.*

**Answer:**

b. No

**Source:****Comment:**

The information is usually data, figures and statistics. There are no infographics or visualizations presented.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: <https://www.finance.gov.fj/>

**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://kenyalaw.org/8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://finance.gov.mk/wp-content/uploads/2009/05/Audit-law.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:**Financial Management Act 2004 <https://www.laws.gov.fj/Acts/DisplayAct/962>Constitution of the Republic of Fiji <https://www.laws.gov.fj/Acts/DisplayAct/962>Audit Act 1969 <https://www.laws.gov.fj/Acts/DisplayAct/967>**Comment:**

There is the Financial Management Act 2004 which was updated in August 2019 <https://www.laws.gov.fj/Acts/DisplayAct/962>  
The Auditor General's role is in the 2013 Constitution under Section 151 <http://www.paclii.org/fj/Fiji-Constitution-English-2013.pdf>  
There is the Audit Act 1969 <https://www.laws.gov.fj/Acts/DisplayAct/967>.

There is also a Fiji Finance Instructions under the Financial Management Act 2004 which can be accessed through [http://www.paclii.org/cgi-bin/sinodisp/fj/legis/sub\\_leg/fma2004fi2010378/fma2004fi2010378.html?stem=&synonyms=&query=finance%20instructions](http://www.paclii.org/cgi-bin/sinodisp/fj/legis/sub_leg/fma2004fi2010378/fma2004fi2010378.html?stem=&synonyms=&query=finance%20instructions) .

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-3. Is there at least one additional law 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. For more information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, see: <https://www.rti-rating.org/country-data/> and <https://www.constituteproject.org/>.*

**Answer:**

a. Yes

**Source:**

Information Act 2018 <https://www.laws.gov.fj/Acts/DisplayAct/2460>

**Comment:**

Fiji has an Information Act 2018 <https://www.laws.gov.fj/Acts/DisplayAct/2460>. Part 5 of the Act provides for an Accountability and Transparency Commission. Section 38(2)(a) provides generally for the Commission to publish guidelines on minimum standards and best practices for public agencies to proactively publish information and make information publicly available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Section 12 (2) of the Financial Management (Amendment) Act 2021

**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:**

Pages 10-11 Budget Estimates has Abstract of Expenditure by Functional Categories. All administrations are presented below functional categories. Further, administrative expenditures are covered through out pp. 12-312  
Budget Estimates 2022- 2023 - [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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 Budget Estimates Pages 10-11 has Abstract of Expenditure by Functional Categories  
Budget Estimates 2022-2023 [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:**

The functional categories include General Administration, Social Services, Economic Services, Infrastructure and Unallocable pp. 10-11.

Budget Estimates 2020-2021 [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/BUDGET\\_ESTIMATES\\_2021-2022\\_Web.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/BUDGET_ESTIMATES_2021-2022_Web.pdf).

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

**Government Reviewer**

**Opinion:** Agree

**Comments:** The expenditures are grouped as operating or Capital under each Ministry.

**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. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.*

*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:**

Every program under every head is disaggregated by economic classification, under two major classifications- operating and capital.

Budget Estimates 2022-2023 [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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 2022-2023 may not be aligned to International GFS standards but categories are included in the Abstract of Expenditure by Standard Expenditure Group (pp.10-11) in the Budget Estimates - [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

These categories include: Operating and Capital.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:**

Budget Estimates

[https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

Expenditures for all individual programs accounting for all expenditures are presented in the budget estimates 2022-23. Program level data is also provided in various sub groups under each Ministry (Heads), Department or Agency, pp. 12-312.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:**

[https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

Expenditures estimates for a multi-year horizon are presented for all 3 expenditure classifications in the Budget Estimates 2020-2021 document

**Comment:**

By Administration (heads) - pages 13-312

By economic classification - pages 13-312 [all activities below program-heads are disaggregated by detailed economic (operating +capital) classification.

By Functional classification - 10 - 11.

Note that most of the forward looking estimates are titled "planned changes" and noted as 0.0. We understand this to mean that there are no changes in the estimates planned compared to the budget year. We do note changes in estimates for capital expenditures.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**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:**

Link to Budget Estimates

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**Comments:** [https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget\\_2023-2024.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget_2023-2024.pdf)

**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 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," 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:**

[http://web.archive.org/web/20221230042243/https://www.economy.gov.fj/index.php?option=com\\_content&view=article&layout=edit&id=83](http://web.archive.org/web/20221230042243/https://www.economy.gov.fj/index.php?option=com_content&view=article&layout=edit&id=83)

**Comment:**

Programs (under Heads) - page 13-312.

Note that most of the forward looking estimates are titled "planned changes" and noted as 0.0. We understand this to mean that there are no changes in the estimates planned compared to the budget year. We do note changes in estimates for capital expenditures.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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 2022-2023, p. 318  
[https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

"other" taxes are approximately 5.7% of total direct taxes. Therefore, answer choice B applies.

**Peer Reviewer**

**Opinion:** I choose not to review this question

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** Other taxes account for less than 2% of all tax revenue (Direct and indirect taxes) as per the Guidelines. Page 340 of FY2023-2024 Budget Estimate. [https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget\\_2023-2024.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget_2023-2024.pdf) Any reason why only direct taxes is used under "Comment"

**IBP Comment**

IBP worked with researcher to revise to A.

**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:**

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

**Source:**

Page 318 of the Budget Estimates 2022-2023 which shows non tax revenue is 617.811.9

Page 313-317 show details.

[https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

Score is B as "other" revenues and surpluses constitute more than 3% of total non-tax revenues.

**Peer Reviewer**

**Opinion:** I choose not to review this question

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** Other non tax revenue account for around 2.5% of all non tax revenues. refer to page 340-344 of Budget Estimates [https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget\\_2023-2024.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget_2023-2024.pdf)

**IBP Comment**

Many thanks to GR. IBP worked with researcher to revise response to A (from B).

**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:**

Pages 313-317 of the Budget Estimates 2022-23

[https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:**

Pages 313-318 of the Budget Estimates 2022-2023 [economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

Other revenues and surpluses constitute less than 1% of total revenues.

**Peer Reviewer**

**Opinion:** I choose not to review this question

**Government Reviewer**

**Opinion:** Agree

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 entire 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 entire 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. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*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 if no information on borrowing and debt is presented for the entire budget year.*

**Answer:**

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

**Source:**

Net new borrowing - Page 8 of the Budget Estimates

Charges on Account of Public Debt - Pages 282-297 of the Budget Estimates

Government total debt policy - Chapter 5 of Budget Supplement

[https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023\\_Budget\\_Supplement\\_final.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023_Budget_Supplement_final.pdf)

The summary of interest payments on the outstanding debt for the budget year -Head 52 on page 310 of the Budget Estimates.

[https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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:****Comment:****Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: [https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024\\_Budget\\_Supplement\\_B5.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024_Budget_Supplement_B5.pdf)

**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:**

a. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

**Source:**

Government debt maturity profile  
Table 9 of Budget Supplement 2022-2023  
[https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023\\_Budget\\_Supplement\\_final.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023_Budget_Supplement_final.pdf)

**Comment:**

Information is presented in the following places:

External Debt (payments by lender) - Head 52 "charges on account of public debt" > Programme 1 (p282) includes payment in currency demonization, payments by lender for 2022-23;  
Domestic Debt: Programme 2 (p286-310) includes domestic debt payments by interest rate for FY 2022-23, and payments by bond type; Debt to GDP in Budget Address (p17) at 85% .  
Budget Supplement (p28) presents debt as a percent of GDP in Table 4 "Fiscal Framework 2022-2023" with GDP at market prices presented in same table.  
There is beyond the core information in Chapter 5 of Budget Supplement contains a lot of beyond the core information - risk estimates, yield on rates.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024\\_Budget\\_Supplement\\_B5.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024_Budget_Supplement_B5.pdf)

**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  
Whether the debt is domestic or external  
Information beyond the core elements (please specify)

**Source:**

Budget Estimates 2022-2023 [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

There is beyond the core information - currency denomination of debt in Budget Estimates. Under Head 52 - Charges on account of public debt provides this information.

**Peer Reviewer**

**Opinion:** Agree

**Comments:**

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024\\_Budget\\_Supplement\\_B5.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024_Budget_Supplement_B5.pdf)

**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:**

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

**Source:**

Economic and Fiscal Update Supplement to the 2022-2023 Budget Address

[https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023\\_Budget\\_Supplement\\_final.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023_Budget_Supplement_final.pdf)

Budget Supplement 2022-2023 with forecasts on Tables 2 (page 25), 3 (page 59) and 4 (page 60). Table 2 presents real GDP; Table 3 nominal GDP. Inflation - Page 18 has a lot of information on the past year and what is expected for the end of 2022 and the end of 2023 of the Budget Supplement. There is information on employment, imports and exports. Full section on interest rates. Domestic Interest Rate structure on Pages 39 to 40 of the Budget Supplement 2022-2023.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:**

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024\\_Budget\\_Supplement\\_B5.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024_Budget_Supplement_B5.pdf)

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

Interest rates

Information beyond the core elements (please specify)

**Source:**

**Comment:**

see response to Q. 15

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024\\_Budget\\_Supplement\\_B5.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024_Budget_Supplement_B5.pdf)

**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.*

*For an example of how a sensitivity analysis may be presented in the Executive's Budget Proposal, see the following:*

- *The United States in its 2021 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with a table that shows the impact of each economic scenario on revenues, spending, and the deficit. (see pages 16 – 17, <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>).*
- *The Philippines in its 2021 Budget of Expenditures and Sources of Financing (BESF) presents the impact of different macroeconomic assumptions on expenditures, revenue, and debt (see page 131, Table A.6 titled "Budget Sensitivity to Macroeconomic Parameters, 2021," <https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2021/A6.pdf>); pages 12-13, Technical Notes on the 2021 Proposed National Budget <https://www.dbm.gov.ph/images/pdf/Technical-Notes-on-the-2021-Proposed-National-Budget.pdf>).*

*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 2022-2023 Budget Address - only shows Government expenditure, revenue and debt [https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023\\_Budget\\_Supplement\\_final.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023_Budget_Supplement_final.pdf)



**Comment:**

There is no sensitivity analysis but expenditure, revenue and debt are governed by key fiscal principles as provided in Chapter 3 of the 2022-2023 Budget Supplement.

**Peer Reviewer**

**Opinion:** Agree

**Comments:**

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024\\_Budget\\_Supplement\\_B5.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024_Budget_Supplement_B5.pdf)

**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 of the impact of the new policies, 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:**

Economic and Fiscal Update Supplement to the 2022-2023 Budget Address  
[https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023\\_Budget\\_Supplement\\_final.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023_Budget_Supplement_final.pdf)

**Comment:**

The 2022-2023 Budget expands on major initiatives that were introduced in the Revised 2021-2022 Budget with post-pandemic economic recovery policies however not all are accompanied by an expenditure number.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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 of the impact of the new policies, 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:**

Pages 11 - 24 of the Budget Address presents details of various tax and customs policy measures introduced in the 2022-2023 Budget, most of which build on key measures that were introduced in the Revised 2021-2022 Budget.

[https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023\\_Budget\\_Supplement\\_final.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023_Budget_Supplement_final.pdf)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024\\_Budget\\_Supplement\\_B5.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024_Budget_Supplement_B5.pdf)

**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:**

Budget Estimates

[https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

Administrative classification Table: Abstract of Expenditure by functional categories, p.10-11

Economic classification Table: Abstract of Expenditure by Standard Expenditure Group on p.9.

Functional classification Table: Abstract of Expenditure by Functional Categories, pp.10-11.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/index.php?option=com\\_content&view=article&layout=edit&id=83](https://www.finance.gov.fj/index.php?option=com_content&view=article&layout=edit&id=83)

**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:**

Budget Estimates [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

All expenditures for the BY 2021-2022 (BY-1) are presented in the Budget Estimates document for BY-1 (Estimates 2022-2023). Program-level data is provided within sub-sections for each administrative component - Ministry (Heads), Department or Agency, pp. 12-311.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/index.php?option=com\\_content&view=article&layout=edit&id=83](https://www.finance.gov.fj/index.php?option=com_content&view=article&layout=edit&id=83)

**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:**

Budget Estimates [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

Expenditures have been updated from the original enacted levels as shown in the Budget Estimates 2022-23 document.

While the document does not state that the estimates have been updated, when compared to Budget 2021-2022, all expenditure estimates have been revised.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget\\_2023-2024.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget_2023-2024.pdf)

**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:**

Budget Estimates [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

Estimates for BY-2 are presented for all 3 expenditure classifications in the Budget Estimates 2022-2023 document. The tables show 'Actual Expenditures for 2020-2022'

Administrative classification Table: Abstract of Expenditure by functional categories, p.13-311.

Economic classification Table: Abstract of Expenditure by Standard Expenditure Group on p.10, 13-311

Functional classification Table: Abstract of Expenditure by Functional Categories, pp.10-11.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget\\_2023-2024.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget_2023-2024.pdf)

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:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget\\_2023-2024.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget_2023-2024.pdf)

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:**

Budget Estimates [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

Estimates for BY-2 are presented for all programs in the Budget Estimates 2020-21 document. The tables show 'Actual Expenditures for 2020-22'

Details of expenditure are from pp.13-311.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget\\_2023-2024.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget_2023-2024.pdf)

**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:**

Budget Estimates [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

The "actual" expenditures are presented for BY-2.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget\\_2023-2024.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget_2023-2024.pdf)

**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:**

Budget Estimates [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

There is a summary table presented on page 318 of the Budget Estimates 2022-23 which includes main categories of revenue (tax and non-tax, grants, investment revenue) for BY-1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget\\_2023-2024.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget_2023-2024.pdf)

**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:**

Budget Estimates [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

Yes, all individual sources are shown for BY-1 from pages 313-321 of Budget Estimates 2022-23.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget\\_2023-2024.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget_2023-2024.pdf)

**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:**

Budget Estimates [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**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 2020-2021 budget estimates. See pages 313-321 of the Budget Estimates for 2022-23.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget\\_2023-2024.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget_2023-2024.pdf)

**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:**

Budget Estimates [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

There is a summary table presenting data for the main categories of revenue (tax and non-tax) for BY-2 (2020-2021) on p.318 of the Budget Estimates 2022-2023.

**Peer Reviewer**

**Opinion:** Agree



**Government Reviewer**

**Opinion:** Agree

**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:**

Budget Estimates [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

Individual sources of revenue accounting for all revenue for BY-2 (2020-2021) are presented in the Budget Estimates 2022-2023 from pp.313-321.

**Peer Reviewer**

**Opinion:** Agree

**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:**

Budget Estimates [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

Actual outcomes for BY-2 inclusive of all revenue sources are presented in the Budget Estimates 2022-2023 from pp.313-321.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget\\_2023-2024.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget_2023-2024.pdf)

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. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

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:**

Budget Supplement [https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023\\_Budget\\_Supplement\\_final.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023_Budget_Supplement_final.pdf)

Budget Estimates [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

In the Budget Supplement, Inflation is on page 6, interest rate on page 22, GDP on Page 57-59, Deficit on page 32, debt related information on Page 37, maturity profile in figure 9. There is BY - 1 information - Budget Supplement 2022-2023.

In the Budget Estimates:

- total debt outstanding at the end of BY-1 - page 310;
- amount of net new borrowing required during BY-1 - page 8;
- interest payments on the debt - page 310;
- interest rates on the debt instruments - pp. 282-309;
- maturity profile of the debt - pp. 282-309;
- whether it is domestic or external debt. - page 310.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget\\_2023-2024.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget_2023-2024.pdf)

**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 total debt outstanding 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:**

Budget Estimates [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

Charges on Account of Public Debt is Head 52 in the Budget Estimates 2022-2023 accounting for two years prior to the budget year in terms of reflecting actual outcomes. It goes back to 2020-2021.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget\\_2023-2024.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget_2023-2024.pdf)

**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.

Please provide in the comments a list of all known extra-budgetary funds.

**Answer:**

c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

**Source:**

Budget Estimates [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

There is some information on Disaster Relief and Rehabilitation Fund (\$500,000) - R (p.85); Sugar Stabilisation Fund (p231) - FSC (\$8,000,000); Fijian Drua Investment (\$3,000,000) -R (p.279)

**Peer Reviewer**

Opinion: Agree

**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, including both revenues and expenditures, 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:**

**Comment:**

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.

**Peer Reviewer**

**Opinion:** Agree

**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:**

Budget Estimates [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

In Fiji there are four divisions, 14 provinces, municipal councils and local authorities.

There is limited information on the transfers to the provincial councils under the Office of the Prime Minister and under the Ministry of Local Government, there are also some details of transfers to municipal governments. The Budget Estimates provide for "Operating grants and Transfers" and "Capital grants and transfers" that facilitates inter-governmental transfers but provides limited narrative discussion in some cases. For example, the Prime Ministers Office Programme 1 Activity 2: Development Co-operation and Facilitation Office has the following: operating transfers to Rotuma Island Council (\$240,000); Rabi Island Council (\$155,000); Kioa Island Council (\$70,000); Grant to Melanesian Vasu-i-Taukei (\$100,000) and capital transfers to Small Grants Project (\$1,000,000) - page 17.

It is not clear if all transfers are reported for all levels of local government, therefore the score is C.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget\\_2023-2024.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget_2023-2024.pdf)

**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 budget 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:**

**Comment:**

The EBP document does not provide alternative displays of expenditures to show the financial impact of policies on different groups of citizens.

**Peer Reviewer**

**Opinion:** I choose not to review this question

Government Reviewer  
Opinion: Agree

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

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.*

*Please provide in the comments a list of all known public corporations.*

Answer:  
c. Yes, estimates of some but not all transfers to public corporations are presented.

Source:  
Economic and Fiscal Update Supplement to the Budget Address [https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023\\_Budget\\_Supplement\\_final.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023_Budget_Supplement_final.pdf)

Budget Estimates [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

Comment:  
The Budget supplement has Table 14 on Page 46 that lists SOEs.

The Budget Estimates has transfers information on page 37.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget\\_2023-2024.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/estimates/Budget_2023-2024.pdf)

[https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024\\_Budget\\_Supplement\\_B5.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024_Budget_Supplement_B5.pdf)

**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:**

**Comment:**

There is limited information on quasi-fiscal activities. Note the following examples:

The Ministry of Housing will provide funding to the Public Rental Board a subsidy of \$600,000 for housing and community development. Budget Estimates 2021-2022, Page 147 [https://www.finance.gov.fj/wp-content/uploads/2023/09/BUDGET\\_ESTIMATES\\_2021-2022\\_Web.pdf](https://www.finance.gov.fj/wp-content/uploads/2023/09/BUDGET_ESTIMATES_2021-2022_Web.pdf)

The Ministry of Sugar Industry will provide funding to the Fiji Sugar Corporation to administer the following assistance Sugarcane Development and Farmers Assistance - FSC (\$500,000); Cane Cartage (Penang to Rarawai) - FSC (\$3,768,823); Weedicide Subsidy - FSC (\$500,000); Cane Access



Roads - FSC (\$2,000,000); Fertiliser Subsidy - FSC (\$15,620,136); New Farmers Assistance (\$250,000); Sugar Stabilisation Fund – FSC (\$46,984,334). Budget Estimates 2021-2022, Page 229 [https://www.finance.gov.fj/wp-content/uploads/2023/09/BUDGET\\_ESTIMATES\\_2021-2022\\_Web.pdf](https://www.finance.gov.fj/wp-content/uploads/2023/09/BUDGET_ESTIMATES_2021-2022_Web.pdf)

The Ministry of Local Government provides the municipal councils to administer waste collection subsidy on pages 233 of the Budget Estimates 229 [https://www.finance.gov.fj/wp-content/uploads/2023/09/BUDGET\\_ESTIMATES\\_2021-2022\\_Web.pdf](https://www.finance.gov.fj/wp-content/uploads/2023/09/BUDGET_ESTIMATES_2021-2022_Web.pdf)

**Peer Reviewer**

**Opinion:** I choose not to review this question

**Comments:** There is no source reference to support the answer.

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024\\_Budget\\_Supplement\\_B5.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024_Budget_Supplement_B5.pdf)

**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:**

d. No, information related to financial assets is not presented.

**Source:**

Economic and Fiscal Update Supplement to the Budget Address

[https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023\\_Budget\\_Supplement\\_final.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023_Budget_Supplement_final.pdf)

**Comment:**

Government has noted its shares in a few public enterprises under Table 14 and Table 15 of the Budget Supplement.

Assets value is as of 2021 only. There is no listing of the assets or information on the stock or their values of 2023.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Financial assets are provided in the Year End Report (YER) and the Audit Report (AR).

**Government Reviewer**

**Opinion:** Agree

**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:**

d. No, information related to nonfinancial assets is not presented.

**Source:**

**Comment:**

None of the information on the stock of non-financial assets is provided. The score is d.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

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:**

**Comment:**

No information on expenditure payment arrears.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:**

b. Yes, the core information is presented for all contingent liabilities.

**Source:**

Economic and Fiscal Update Supplement to the Budget Address

[https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023\\_Budget\\_Supplement\\_final.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023_Budget_Supplement_final.pdf)

Budget Estimates [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

Table 12 on page 43 and 44 of the Budget Supplement has information on Contingent Liabilities.

In the 2022-2023 Budget Estimates - Head 52 Programme 3 which is Miscellaneous and Short Term Financing mentions 'Provision for Contingent Liability' on page 310.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024\\_Budget\\_Supplement\\_B5.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024_Budget_Supplement_B5.pdf)

**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:**

**Comment:**

No information is included

**Peer Reviewer**

**Opinion:** Agree

**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:**

Economic and Fiscal Update Supplement to the 2022-2023 Budget Address

[https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023\\_Budget\\_Supplement\\_final.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023_Budget_Supplement_final.pdf)

Budget Estimates [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

There is Aid in Kind and Grants in Aid.

Page 316 of the Budget Estimates 2022-2023 has information and allocations on Grants in Aid.

Aid in kind is noted at the end of each programme.

Chapter 6 'Development Cooperation', page 50 of the Budget Supplement 2022-2023 has narrative discussion on the kind of aid and its purpose.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024\\_Budget\\_Supplement\\_B5.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024_Budget_Supplement_B5.pdf)

**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:**

Economic and Fiscal Update Supplement to the 2022-2023 Budget Address

[https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023\\_Budget\\_Supplement\\_final.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023_Budget_Supplement_final.pdf)

**Comment:**

Tax deduction to hire local artists - point 9, page 53 of the Budget Supplement.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024\\_Budget\\_Supplement\\_B5.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024_Budget_Supplement_B5.pdf)

**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 individual earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all individual 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:**

**Comment:**

There are no earmarked revenues.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:**

Economic and Fiscal Update Supplement to the 2022-2023 Budget Address

[https://www.economy.govt.nz/images/Budget/budgetdocuments/supplements/2022-2023\\_Budget\\_Supplement\\_final.pdf](https://www.economy.govt.nz/images/Budget/budgetdocuments/supplements/2022-2023_Budget_Supplement_final.pdf)

**Comment:**

There is some information in the Budget Supplements.

Information is presented in Chapter 4 on Medium Term Fiscal Strategy outlines governments goals for the year. Chapter 6 outlines discusses measures to improve investment in Fiji and Chapter 7 details the overhaul and new tax reforms and their role.

Revenue strategy is on page 33-34. Expenditure strategy is on page 34-35.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: [https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024\\_Budget\\_Supplement\\_B5.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024_Budget_Supplement_B5.pdf)

**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:**

d. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

**Source:**

Economic and Fiscal Update Supplement to the 2022-2023 Budget Address

[https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023\\_Budget\\_Supplement\\_final.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/supplements/2022-2023_Budget_Supplement_final.pdf)

**Comment:**

The 2022-2023 budget is more of a post-pandemic economic recovery budget and short and medium term goals. There is no mention on National Development Plan.

**Peer Reviewer**

Opinion: Agree

**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:**

**Comment:**

There is no nonfinancial data on inputs presented in any of the budget documents.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:**

**Comment:**

The National Development plan has some outputs but these are not mentioned in the 2022-2023 budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Ministry of Finance is currently reviewing the National Development Plan.

**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:**

**Comment:**

The annual budget does not have any information on targets.

**Peer Reviewer**

**Opinion:** Agree

**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:**

Budget Estimates [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

Information is not comprehensive. There's no narrative, in the budget address, not exactly the full expenditure program.

See pages 150 -155 in Budget Estimates for programs in the Ministry of Women, Children and Poverty Alleviation. This section also includes only the allocations for programs such as: Grant to Girls' Home (\$100,000); Fiji National Council for Disabled Persons (\$588,000); Grants to Organisations for Persons with Disability (\$300,000); Grants to Voluntary Organisation (\$300,000); Grants to Organisations for Older Persons (\$90,000), Economic Empowerment of Persons with Disabilities (\$18,000); Community Based Corrections Programme (\$70,000); Development of Child Care Policy and Regulation (\$10,000); Rights Empowerment and Cohesion (REACH) Programme (\$110,000); Special Support Fund (\$50,000); Implementation of Rights of Persons with Disability Act 2018 (\$10,000); Establishment of Department of Children (\$100,000).

In past years, there was a stand-alone chapter on Poverty Alleviation and Social Empowerment in the Budget Supplement, but that Chapter is no longer presented in the Budget.

**Peer Reviewer**

**Opinion:** I choose not to review this question

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024\\_Budget\\_Supplement\\_B5.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024_Budget_Supplement_B5.pdf)

**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:**

**Comment:**

A timetable may be issued internally but not for public consumption. The timetable issued internally is provided to government departments and the Ministry of Economy. The only timetable provided to the public is on public consultations.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Budget\\_Consultation\\_Advertisement.pdf](https://www.finance.gov.fj/images/Budget_Consultation_Advertisement.pdf)

**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:**

**Comment:**

The PBS is not publicly available, and only for internal use, therefore this question is scored as 'd'.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

**Comments:** Link to the Medium term Fiscal Strategy below: [https://www.finance.gov.fj/images/Fiscal/Medium\\_Term\\_Fiscal\\_Strategy\\_2024-2026\\_Parliament\\_Version\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/Medium_Term_Fiscal_Strategy_2024-2026_Parliament_Version_Final.pdf) Budget Supplement [https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024\\_Budget\\_Supplement\\_B5.pdf](https://www.finance.gov.fj/images/Budget/budgetdocuments/supplements/2023-2024_Budget_Supplement_B5.pdf)

**Researcher Response**

We welcome government's efforts to produce and publish the Medium Term Budget Strategy Paper. However, given that the 2023-24 MTBPS was published after the OBS research cut-off date (of 31st Dec 2022), it cannot be considered for this round. We welcome the timely publication of the MTBPS for use by citizens and for it to be considered for the next round of Open Budget Survey. As it is not publicly available, all corresponding questions assessing its comprehensiveness are scored D.

**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:**

**Comment:**

The PBS is not publicly available, and only for internal use, therefore this question is scored as 'd'.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, the core information is presented for the government's expenditure policies and priorities.

**Comments:** Link Below [https://www.finance.gov.fj/images/Fiscal/Medium\\_Term\\_Fiscal\\_Strategy\\_2024-2026\\_Parliament\\_Version\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/Medium_Term_Fiscal_Strategy_2024-2026_Parliament_Version_Final.pdf)

**IBP Comment**

Please see PBS-1 and indicator 54 for further clarification as researchers original response is maintained.

**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:**

**Comment:**

The PBS is not publicly available, and only for internal use, therefore this question is scored as 'd'.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, the core information is presented for the government's revenue policies and priorities.

**Comments:** Link Below: [https://www.finance.gov.fj/images/Fiscal/Medium\\_Term\\_Fiscal\\_Strategy\\_2024-2026\\_Parliament\\_Version\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/Medium_Term_Fiscal_Strategy_2024-2026_Parliament_Version_Final.pdf)

**IBP Comment**

Please see PBS-1 and indicator 54 for further clarification as researchers original response is maintained.

**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. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

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:**

**Comment:**

The PBS is not publicly available, and only for internal use, therefore this question is scored as 'd'.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, two of the three estimates related to government borrowing and debt are presented.

**Comments:** [https://www.finance.gov.fj/images/Fiscal/Medium\\_Term\\_Fiscal\\_Strategy\\_2024-2026\\_Parliament\\_Version\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/Medium_Term_Fiscal_Strategy_2024-2026_Parliament_Version_Final.pdf)

**IBP Comment**

Please see PBS-1 and indicator 54 for further clarification as researchers original response is maintained.

**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:**

**Comment:**

The PBS is not publicly available, and only for internal use, therefore this question is scored as 'b'.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, multi-year expenditure estimates are presented.

**Comments:** Link below: [https://www.finance.gov.fj/images/Fiscal/Medium\\_Term\\_Fiscal\\_Strategy\\_2024-2026\\_Parliament\\_Version\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/Medium_Term_Fiscal_Strategy_2024-2026_Parliament_Version_Final.pdf)

**IBP Comment**

Please see PBS-1 and indicator 54 for further clarification as researchers original response is maintained.

**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:**

[https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)

**Comment:**

The classification for approved budget are same as estimates and mentioned in indicators 1, 2 and 4.

**Peer Reviewer**

**Opinion:** Agree

**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:****Comment:****Peer Reviewer**

Opinion: Agree

**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:**Budget Estimates [https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023\\_Budget\\_Estimates\\_-\\_As\\_Approved\\_by\\_Parliament.pdf](https://www.economy.gov.fj/images/Budget/budgetdocuments/estimates/2022-2023_Budget_Estimates_-_As_Approved_by_Parliament.pdf)**Comment:**

The Budget Act 2022-2023 presents the estimates for programs under each administration.

**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:**

b. No, the Enacted Budget does not present revenue estimates by category.

**Source:**

**Comment:**

There is no reference to revenues in the Appropriation Act.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the Enacted Budget presents revenue estimates by category.

**Comments:** The Enacted Budget presents revenue estimates by categories and these are on pages 312-317 and summarized on page 318 of the Budget Estimates ([https://www.parliament.gov.fj/wp-content/uploads/2022/07/Budget\\_Estimates\\_2022-2023.pdf](https://www.parliament.gov.fj/wp-content/uploads/2022/07/Budget_Estimates_2022-2023.pdf)).

**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:**

d. No, the Enacted Budget does not present individual sources of revenue.

**Source:**

**Comment:**

Revenue are only presented in the Budget Estimates 2022-2023. There is no reference to revenues in the Enacted Budget.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

**Comments:** The Enacted Budget presents individual sources of revenue on pages 312-317 of the Budget Estimates ([https://www.parliament.gov.fj/wp-content/uploads/2022/07/Budget\\_Estimates\\_2022-2023.pdf](https://www.parliament.gov.fj/wp-content/uploads/2022/07/Budget_Estimates_2022-2023.pdf)).

**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. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*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:**

c. Yes, one of the three estimates related to government borrowing and debt are presented.

**Source:**

2022-2023 Appropriation Act 2022 <https://www.laws.gov.fj/LawsAsMade>

**Comment:**

There is only reference to appropriations in the Enacted Budget.

Answer choice C is scored as there is a limit on the debt as stated in section 3 of the Appropriation Act.

**Peer Reviewer**

**Opinion:** Agree

**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:**

**Comment:**

There is no citizens budget available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. The Citizens Budget provides information beyond the core elements.

**Comments:** Link to Citizens Budget [https://www.finance.gov.fj/images/Fiscal/Fijis\\_Citizen\\_Budget\\_FY2023-2024.pdf](https://www.finance.gov.fj/images/Fiscal/Fijis_Citizen_Budget_FY2023-2024.pdf)

**Researcher Response**

We very much welcome government's initiative to publish a Citizens Budget that will simplify the contents of the budget. However, given OBS research cut-off date of 31st December 2022, the most recent Citizens Budget cannot be considered. We look forward to consistent, timely publication of the Citizens budget for it to be used by citizens and considered in future OBS rounds. As per OBS methodology, if a document is assessed as not publicly available, all indicators assessing its comprehensiveness are scored as D.

**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:**

**Comment:**

There is no citizens budget available or produced.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

**Comments:** The Citizens Budget was launched by the Honourable Minister for Finance and the event was covered extensively by the local media organizations, hard and soft copies were shared widely with CSOs, NGOs and other key agencies including all civil servants. In addition, soft copy was uploaded on the Ministry of Finance website. Link below. [https://www.finance.gov.fj/images/Fiscal/Fijis\\_Citizen\\_Budget\\_FY2023-2024.pdf](https://www.finance.gov.fj/images/Fiscal/Fijis_Citizen_Budget_FY2023-2024.pdf)

**IBP Comment**

Many thanks to the GR for their comments. Please see indicators CB-1 and 64 for further clarification.

**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:**

**Comment:**

There is no citizens budget available or produced.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

**Comments:** Link to Citizens budget [https://www.finance.gov.fj/images/Fiscal/Fijis\\_Citizen\\_Budget\\_FY2023-2024.pdf](https://www.finance.gov.fj/images/Fiscal/Fijis_Citizen_Budget_FY2023-2024.pdf)

**IBP Comment**

Many thanks to the GR for their comments. Please see indicators CB-1 and 64 for further clarification.

**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:**

**Comment:**

There is no citizens budget available or produced.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. A citizens version of budget documents is published for at least one stage of the budget process.

**Comments:** The Citizens Budget is published after the National Budget is approved by Parliament as per section 13(5) (c) of the Financial Management (Amendment) Act 2021. [https://www.finance.gov.fj/images/Fiscal/Fijis\\_Citizen\\_Budget\\_FY2023-2024.pdf](https://www.finance.gov.fj/images/Fiscal/Fijis_Citizen_Budget_FY2023-2024.pdf)

**IBP Comment**

Many thanks to the GR for their comments. Please see indicators CB-1 and 64 for further clarification.

**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:**

**Comment:**

The IYRs were published late, therefore the response to this question is 'D' since the information is considered not available per OBS methodology/ standards.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

**Comments:** The in-year reports presents expenditure by classifying it into Capital or operating.

[http://www.finance.gov.fj/images/Fiscal/DOCUMENTS/2022-2023\\_2nd\\_Quarter\\_Fiscal\\_Performance.pdf](http://www.finance.gov.fj/images/Fiscal/DOCUMENTS/2022-2023_2nd_Quarter_Fiscal_Performance.pdf)

**Researcher Response**

We very much appreciate the government's efforts in publishing the in year reports for the FY 2022-2023. However, we cannot consider this as it was published after the OBS research cut-off date (of 31st Dec 2022), it cannot be considered for this round. As per OBS methodology, if a document is assessed as not publicly available, all indicators assessing its comprehensiveness are scored as D.

**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:**

**Comment:**

The IYRs were published late, therefore the response to this question is 'none of the above' since the information is considered not available by OBS standards.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The IYR are now published within 3 months. [http://www.finance.gov.fj/images/Fiscal/DOCUMENTS/2022-2023\\_2nd\\_Quarter\\_Fiscal\\_Performance.pdf](http://www.finance.gov.fj/images/Fiscal/DOCUMENTS/2022-2023_2nd_Quarter_Fiscal_Performance.pdf)

**IBP Comment**

Please see indicator IYR-1 and 68 for further clarification.

**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 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," 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:**

**Comment:**

The IYRs were published late, therefore the response to this question is 'D' since the information is considered not available by OBS standards.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** the IYRs do not present actual expenditures by program.

**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:**

**Comment:**

The IYRs were published late, therefore the response to this question is 'B' since the information is considered not available by OBS standards.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

**Comments:** [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

[https://www.finance.gov.fj/images/Treasury/uploads/Fiscal\\_statement/2022-2023/Statement\\_1.pdf](https://www.finance.gov.fj/images/Treasury/uploads/Fiscal_statement/2022-2023/Statement_1.pdf)



**IBP Comment**

Please see indicator IYR-1 and 68 for further clarification.

**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:**

**Comment:**

The IYRs were published late, therefore the response to this question is 'B' since the information is considered not available by OBS standards.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, In-Year Reports present actual revenue by category.

**Comments:** [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**IBP Comment**

Please see indicator IYR-1 and 68 for further clarification.

**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:**

**Comment:**

The IYRs were published late, therefore the response to this question is 'D' since the information is considered not available by OBS standards.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

**Comments:** The IYR provides a detailed breakdown of revenues in the annex. [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**IBP Comment**

Please see indicator IYR-1 and 68 for further clarification.

**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:**

**Comment:**

The IYRs were published late, therefore the response to this question is 'B' since the information is considered not available by OBS standards.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

**Comments:** Refer to page 5 of the document. [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**IBP Comment**

Please see indicator IYR-1 and 68 for further clarification.

**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. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

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:**

**Comment:**

The IYRs were published late, therefore the response to this question is 'D' since the information is considered not available by OBS standards.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

b. Yes, two of the three estimates related to government borrowing and debt are presented.

**Comments:** [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**IBP Comment**

Please see indicator IYR-1 and 68 for further clarification.

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:**

**Comment:**

The IYRs were published late, therefore the response to this question is 'D' since the information is considered not available by OBS standards

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, information is presented, but it excludes some core elements.

**Comments:** [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**IBP Comment**

Please see indicator IYR-1 and 68 for further clarification.

**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 underway, 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:**

**Comment:**

The MYR is not produced in Fiji.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. No, the estimates for macroeconomic forecast have not been updated.

**Comments:** The Midyear Fiscal report may not necessarily include the updated macroeconomic forecast as it depends on the when the Macro forecasts are approved by the Macroeconomic Committee in Fiji. [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**IBP Comment**

As the Mid-year review is not considered publicly available (please see MYR-1 for further information), all questions assessing its comprehensiveness is assessed as D.

**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 underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.*

*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:**

**Comment:**

The MYR is not produced in Fiji.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**78. Does the Mid-Year Review of the budget present updated 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 for the budget year underway 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. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.*

*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:**

**Comment:**

The MYR is not produced in Fiji.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**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:**

**Comment:**

The MYR is not produced in Fiji.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**79. Does the Mid-Year Review of the budget present updated 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 for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

**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," 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:**

**Comment:**

The MYR is not produced in Fiji.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Fiji only produces Mid year Fiscal reports [http://www.finance.gov.fj/images/Fiscal/DOCUMENTS/2022-2023\\_2nd\\_Quarter\\_Fiscal\\_Performance.pdf](http://www.finance.gov.fj/images/Fiscal/DOCUMENTS/2022-2023_2nd_Quarter_Fiscal_Performance.pdf)

**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 underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

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:**

**Comment:**

The MYR is not produced in Fiji.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [http://www.finance.gov.fj/images/Fiscal/DOCUMENTS/2022-2023\\_2nd\\_Quarter\\_Fiscal\\_Performance.pdf](http://www.finance.gov.fj/images/Fiscal/DOCUMENTS/2022-2023_2nd_Quarter_Fiscal_Performance.pdf)

**81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?**

*GUIDELINES:*

*Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by “category”— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*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:**

**Comment:**

The MYR is not produced in Fiji.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?**

*GUIDELINES:*

*Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*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:**

**Comment:**

The MYR is not produced in Fiji.

**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 underway, 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:**

**Comment:**

The MYR is not produced in Fiji.

**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:****Comment:**

The 2020-2021 YER has not been published, therefore since the information is not available, the response to this question is 'D'.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

**Comments:** [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**IBP Comment**

Many thanks to the GR. As per OBS methodology, if a document is assessed as not publicly available (see YER-1 for more details), all corresponding indicators are assessed as having no information or D.

**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:****Comment:**

The 2020-2021 YER has not been published, therefore since the information is not available, the response to this question is 'D'.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

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:**

**Comment:**

The 2020-2021 YER has not been published, therefore since the information is not available, the response to this question is 'None of the above'.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

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:**

**Comment:**

The 2020-2021 YER has not been published, therefore since the information is not available, the response to this question is 'D'.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**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:**

**Comment:**

The 2020-2021 YER has not been published, therefore since the information is not available, the response to this question is 'D'.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

**Comments:** [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**IBP Comment**

Many thanks to the GR. As per OBS methodology, if a document is assessed as not publicly available (see YER-1 for more details), all corresponding indicators are assessed as having no information or D.

**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:**

**Comment:**

The 2020-2021 YER has not been published, therefore since the information is not available, the response to this question is 'B'.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the Year-End Report presents revenue estimates by category.

**Comments:** [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**IBP Comment**

Many thanks to the GR. As per OBS methodology, if a document is assessed as not publicly available (see YER-1 for more details), all corresponding indicators are assessed as having no information or B.

**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:**

**Comment:**

The 2020-2021 YER has not been published, therefore since the information is not available, the response to this question is 'D'.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

**Comments:** [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**IBP Comment**

Many thanks to the GR. As per OBS methodology, if a document is assessed as not publicly available (see YER-1 for more details), all corresponding indicators are assessed as having no information or D.

**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:**

**Comment:**

The 2020-2021 YER has not been published, therefore since the information is not available, the response to this question is 'D'.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

**Comments:** [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**IBP Comment**

Many thanks to the GR. As per OBS methodology, if a document is assessed as not publicly available (see YER-1 for more details), all corresponding indicators are assessed as having no information or D.

**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:**

None of the above

**Source:**

**Comment:**

The 2020-2021 YER has not been published, therefore since the information is not available, the response to this question is 'None of the above'.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**IBP Comment**

Many thanks to the GR. As per OBS methodology, if a document is assessed as not publicly available (see YER-1 for more details), all corresponding indicators are assessed as having no information.

**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 "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. 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:**

**Comment:**

The 2020-2021 YER has not been published, therefore since the information is not available, the response to this question is 'D'.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, 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.

**Comments:** [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**IBP Comment**

Many thanks to the GR. As per OBS methodology, if a document is assessed as not publicly available (see YER-1 for more details), all corresponding indicators are assessed as having no information or D.

**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:****Comment:**

The 2020-2021 YER has not been published, therefore since the information is not available, the response to this question is 'None of the above'.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Nominal GDP [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**IBP Comment**

Many thanks to the GR. As per OBS methodology, if a document is assessed as not publicly available (see YER-1 for more details), all corresponding indicators are assessed as having no information.

**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:****Comment:**

The YER is not publicly available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**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:**

**Comment:**

The 2020-2021 YER has not been published, therefore since the information is not available, the response to this question is 'D'.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

**Comments:** [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**IBP Comment**

Many thanks to the GR. As per OBS methodology, if a document is assessed as not publicly available (see YER-1 for more details), all corresponding indicators are assessed as having no information or D.

**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:**

**Comment:**

The 2020-2021 YER has not been published, therefore since the information is not available, the response to this question is 'D'.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested 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.

**Comments:** [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**IBP Comment**

Many thanks to the GR. As per OBS methodology, if a document is assessed as not publicly available (see YER-1 for more details), all corresponding indicators are assessed as having no information or D.

**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:**

**Comment:**

The 2020-2021 YER has not been published, therefore since the information is not available, the response to this question is 'D'.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

**Comments:** [https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023\\_Fiscal\\_Performance\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/DOCUMENTS/FY2022-2023_Fiscal_Performance_Final.pdf)

**IBP Comment**

Many thanks to the GR. As per OBS methodology, if a document is assessed as not publicly available (see YER-1 for more details), all corresponding indicators are assessed as having no information or D.

**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:**

**Comment:**

There is no financial statement release for Fiji.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Comments: The financial statement is a separate report. [https://www.finance.gov.fj/images/Treasury/uploads/financial\\_statements/2020-2021\\_Report\\_MoF.pdf](https://www.finance.gov.fj/images/Treasury/uploads/financial_statements/2020-2021_Report_MoF.pdf)

**IBP Comment**

Many thanks to the GR. As per OBS methodology, if a document is assessed as not publicly available (see YER-1 for more details), all corresponding indicators are assessed as having no information or B.

**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 (<https://www.issai.org/pronouncements/issai-100-fundamental-principles-of-public-sector-auditing/>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) 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:**

b. The SAI has conducted two of the three types of audits, and made them available to the public.

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** <https://www.parliament.gov.fj/wp-content/uploads/2023/09/86-Report-of-the-Auditor-General-of-the-Republic-of-Fiji-%E2%80%93-2020-and-2021-Financial-Statements-of-Government-and-2020-and-2021-Agency-Financial-Statements-%E2%80%93-Ministry-of-Finance-1.pdf>

**Researcher Response**

The Auditor General's Office published two of the three types of audits, Compliance and Performance Audits on time. The Financial Audits were published late. <https://www.oag.gov.fj/reports-to-parliament/>

**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:**

d. No expenditures have been audited.

**Source:**

**Comment:**

The scope of the OAG's Audit Report on Whole of Government Financial Statements and Appropriation Statement 2021 appears to include all expenditures hence the 'a' response.

However, as the report is not publicly available (see AR-2), the score is revised to D.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** However, what should be emphasized is that the OAG has not been able to complete "all" audits (expenditures) under its mandate on due dates although every effort is made to table its work under OAG website and Parliament website. "All" audits refer to government ministries and departments, government commercial companies, commercial statutory authorities, municipal and provincial councils, and off-budget state entities, and the years audited vary between entities. It is therefore not possible to find out the proportion of expenditures completed given the varying audit years for each entity.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. All expenditures within the SAI's mandate have been audited.

**Comments:** Link to report below; <https://www.parliament.gov.fj/wp-content/uploads/2023/09/86-Report-of-the-Auditor-General-of-the-Republic-of-Fiji-%E2%80%932020-and-2021-Financial-Statements-of-Government-and-2020-and-2021-Agency-Financial-Statements-%E2%80%93Ministry-of-Finance-1.pdf>

**IBP Comment**

Many thanks to the GR. As per OBS methodology, if a document is assessed as not publicly available (see AR-1 for more details), all corresponding indicators are assessed as having no information or D.

**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:**

**Comment:**

As the report is not publicly available (see AR-2), the score is D.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. All extra-budgetary funds within the SAI's mandate have been audited.

**Comments:** link to report below <https://www.parliament.gov.fj/wp-content/uploads/2023/09/86-Report-of-the-Auditor-General-of-the-Republic-of-Fiji-%E2%80%932020-and-2021-Financial-Statements-of-Government-and-2020-and-2021-Agency-Financial-Statements-%E2%80%93Ministry-of-Finance-1.pdf>

**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:**

b. No, the annual Audit Report(s) does not include an executive summary.

**Source:**

OAG website: REPORT OF THE AUDITOR-GENERAL OF THE REPUBLIC OF FIJI 2020 & 2021 AUDIT REPORT ON GENERAL ADMINISTRATION SECTOR <https://www.oag.gov.fj/wp-content/uploads/2023/07/General-Admin-Sector.pdf>. (Created on 11 June 2023)

OAG website: REPORT OF THE AUDITOR-GENERAL OF THE REPUBLIC OF FIJI 2020 & 2021 AUDIT REPORT ON SOCIAL SERVICES SECTOR <https://www.oag.gov.fj/wp-content/uploads/2023/07/Social-Sector-Report.pdf> (Created on 10 June 2023)

OAG website: REPORT OF THE AUDITOR-GENERAL OF THE REPUBLIC OF FIJI 2020 & 2021 AUDIT REPORT ON ECONOMIC SERVICES SECTOR <https://www.oag.gov.fj/wp-content/uploads/2023/07/Economic-Sector.pdf> (Created on 11 June 2023)

OAG website: REPORT OF THE AUDITOR-GENERAL OF THE REPUBLIC OF FIJI 2020 & 2021 AUDIT REPORT ON INFRASTRUCTURE SECTOR <https://www.oag.gov.fj/wp-content/uploads/2023/07/Infrastructure-Sector-Report.pdf> (Created on 11 June 2023)

OAG website: REPORT OF THE AUDITOR-GENERAL REPUBLIC OF FIJI PROVINCIAL COUNCIL VOL. 4 <https://www.oag.gov.fj/wp-content/uploads/2023/04/Report-of-the-Auditor-General-of-the-Republic-of-Fiji-%E2%80%93-Provincial-Council-Volume-4.pdf> (Created on 30 March 2023)

OAG website: REPORT OF THE AUDITOR-GENERAL REPUBLIC OF FIJI Audit Report on Public Enterprises & Other Entities <https://www.oag.gov.fj/wp-content/uploads/2023/04/Report-of-the-Auditor-General-of-the-Republic-of-Fiji-%E2%80%93-2020-%E2%80%93-2021-Audit-Report-on-Public-Enterprises-and-Other-Entities.pdf> (Created on 24 March 2023)

OAG website: REPORT OF THE AUDITOR-GENERAL REPUBLIC OF FIJI AUDIT REPORT ON MUNICIPAL COUNCILS 2021 – 2022 <https://www.oag.gov.fj/wp-content/uploads/2023/07/2020-2021-Municipal-Council.pdf> (Created on 24 May 2023)

**Comment:**

There are several Audit Reports published for FY 2020-21, although all after OBS research cut-off date. As such, these are not assessed. Noting them here to acknowledge that there is some improvement in practice.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** <https://www.parliament.gov.fj/wp-content/uploads/2023/09/86-Report-of-the-Auditor-General-of-the-Republic-of-Fiji-%E2%80%93-2020-and-2021-Financial-Statements-of-Government-and-2020-and-2021-Agency-Financial-Statements-%E2%80%93-Ministry-of-Finance-1.pdf>

**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:**

REPORT OF THE AUDITOR-GENERAL OF THE REPUBLIC OF FIJI 2020 & 2021 AUDIT REPORT ON GENERAL ADMINISTRATION SECTOR  
<https://www.oag.gov.fj/wp-content/uploads/2023/07/General-Admin-Sector.pdf>.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**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:**

**Comment:**

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.

**Peer Reviewer**

**Opinion:** Agree

**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.qob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcftp.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:**

**Comment:**

There is no IFI.

**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:**

**Comment:**

There is no IFI in Fiji at the moment.

**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:**

**Comment:**

There is no IFI in Fiji at the moment.

**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:**

There is no IFI in Fiji at the moment.

**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 debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. 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:**

**Comment:**

There is no evidence that the legislature debated the budget policy prior to the tabling of the EBP.  
The Ministry of Economy produces the PBS for internal use but the legislature does not debate that.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

**Comments:** the Medium term fiscal strategy is tabled in Parliament but not debated.

[https://www.finance.gov.fj/images/Fiscal/Medium\\_Term\\_Fiscal\\_Strategy\\_2024-2026\\_Parliament\\_Version\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/Medium_Term_Fiscal_Strategy_2024-2026_Parliament_Version_Final.pdf)

**Researcher Response**

We agree to the extent that there were no pre-budget statements discussed or debated in Parliament.

**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 most recent 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:**

d. The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.

**Source:**

2022 - 2023 National Budget Announcement-  
<https://www.fijivillage.com/news/2022---2023-National-Budget-Announcement-84r5fx/>

**Comment:**

The EBP was submitted to the legislature on July 17, less than one month before the start of the budget year, August 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

**Comments:** Section 12 (2) of the Financial Management (Amendment) Act 2021 ('FMA 2021') requires the Minister responsible for finance to submit a medium-term fiscal strategy to Cabinet for approval before the annual budget.

[https://www.finance.gov.fj/images/Fiscal/Medium\\_Term\\_Fiscal\\_Strategy\\_2024-2026\\_Parliament\\_Version\\_Final.pdf](https://www.finance.gov.fj/images/Fiscal/Medium_Term_Fiscal_Strategy_2024-2026_Parliament_Version_Final.pdf)

**Researcher Response**

The Executive's Budget Proposal was submitted in Parliament on 15 July 2022 which is less than a month from the new budget year; 1 August 2022. Therefore, the correct answer is "d" in as the EBP was received in less than one month before the start of the budget year.

### 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:**

2022/2023 National Budget passed in parliament - <https://www.fijivillage.com/news/20222023-National-Budget-passed-in-parliament-fx8r45/>

**Comment:**

The 2022/2023 budget was passed on 28 July, 2023 for a fiscal year that started on 1 August 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** <https://www.fjitimes.com.fj/2023-2024-national-budget-passed-in-parliament/>

### 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:**

c. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

**Source:**

STANDING ORDERS OF THE PARLIAMENT OF THE REPUBLIC OF FIJI - <https://www.parliament.gov.fj/wp-content/uploads/2017/03/Revised-Standing-Orders-pdf-version-with-track-change.pdf>

**Comment:**

The legislature has limited authority to amend the Executive Budget Proposal in accordance with Parliament Standing Orders 99, 100 and 101.

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>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:**

c. No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.

**Source:**

**Comment:**

The 2022-2023 National Budget was passed without amendments - <https://www.fijivillage.com/news/20222023-National-Budget-passed-in-parliament-fx8r45/>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** <https://www.fjtimes.com.fj/2023-2024-national-budget-passed-in-parliament/>

**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. 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:**

**Comment:**

There is no standing committee specifically for Finance and Budget.

The Parliament website has links to the Standing committees on Public Accounts and Economic Affairs, but these would not be considered as finance and budget committees.

<http://www.parliament.gov.fj/committees/standing-committee-on-economic-affairs/>

**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 note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

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:**

**Comment:**

Although the Parliament of Fiji has a number of sector committees, there is no evidence that they examined the Budget Estimates for 2022-2023.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:**

**Comment:**

There is no evidence that a legislative committee examined in-year implementation of the budget in 2022.

**Peer Reviewer**

**Opinion:** Agree

**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:**

**Comment:**

There is no law requiring the executive to seek approval from the legislature prior to shifting funds.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**



**Opinion:** I choose not to review this question

**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:**

**Comment:**

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.

**Peer Reviewer**

**Opinion:** I choose not to review this question

**Comments:** The executive spends within the total budget and is allowed to transfer funds between programmes and activities as long as it is not in excess of the total budget. Any additional funding over the approved budget is applied to and approved by Parliament before any expenditure.

**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:**

**Comment:**

There is no law or regulation requiring the executive to obtain approval from the legislature before reducing spending below enacted levels.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** I choose not to review this question

**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:**

<https://www.parliament.gov.fj/wp-content/uploads/2022/09/Review-of-the-OAG-2021-Annual-Report.pdf>

**Comment:**

The PAC examined the Annual Report of the Auditor General. It did so after the report was made available after 6 months.

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**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:**

Section 151 of the 2013 Fiji Constitution - Page 95 - <http://www.paclii.org/fj/Fiji-Constitution-English-2013.pdf>

**Comment:**

The SAI is appointed by the President on the advice of the Constitutional Offices Commission after consultation with the Minister for Economy.

**Peer Reviewer**  
**Opinion:** Agree

**Comments:** The independence of the constitutional officers is maintained if the members of the Constitutional Officers Commission (COC) are independent of the executive. However, the members of the COC are predominantly the executive.

**Government Reviewer**  
**Opinion:** I choose not to review this question

**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:**

**Comment:**

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>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** I choose not to review this question

**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:**

**Comment:**

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://intosaiitaudit.org/mandates/writeups/fiji.htm>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:**

**Comment:**

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.

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> .

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The comment is valid, however the continuous delay in the submission of accounts to the OAG for audit has alleviated its workload and

enabled it to deal with the accounts that are available. In addition, while there is so much to do, the determination of the OAG budget by the executive has generally restricted the OAG from fulfilling its mandate under the Constitution.

**Government Reviewer**

**Opinion:** I choose not to review this question

**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:**

b. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.

**Source:**

<https://www.oag.gov.fj/wp-content/uploads/2022/02/Office-of-the-Auditor-General-Annual-Report-2021.pdf>

**Comment:**

"Section 14(1) of the Audit Act 1969 provides that the Speaker of Parliament may appoint a natural person to audit the accounts of the Office of the Auditor-General for a term not exceeding 3 years.

The Chartered Accounting firm Ernst & Young was appointed by the Speaker of Parliament to audit the accounts of the Office of the Auditor General for the financial year ending 31 July 2021.

The audit report for the financial year 2021 is in Our Finance section of this report"

<https://www.oag.gov.fj/wp-content/uploads/2022/02/Office-of-the-Auditor-General-Annual-Report-2021.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Comments:** In addition, the OAG is assessed independently by a team of international evaluators against the SAI Performance Measurement Framework (PMF) and a report of this is tabled in Parliament (<https://www.parliament.gov.fj/wp-content/uploads/2021/02/12-Office-of-the-Auditor-General-%E2%80%93-Assessing-the-Office-of-the-Auditor-General-%E2%80%93-SAI-Performance-Measurement-Framework.pdf>).

**Government Reviewer**

**Opinion:** I choose not to review this question

**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:**

c. Rarely (i.e., once or twice).

**Source:**

<https://www.parliament.gov.fj/wp-content/uploads/2022/09/Review-of-the-OAG-2021-Annual-Report.pdf>

**Comment:**

The Standing Committee on Public Accounts stated in their report "Review of the Office of the Auditor General's 2021 Annual Report" that the OAG was able to carry out its core audit duties despite the COVID- restrictions. It issued 14 audit reports however both the report of the Standing Committee and the 2021 Annual Report of the OAG do not mention any public hearings that were attended by the Office.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The OAG will only be represented in standing committees meetings on the requests of those committees.

**Government Reviewer**

**Opinion:** I choose not to review this question

**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 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:**

a. Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

**Source:**

**Comment:**

As part of the 2022-2023 budget consultations, the Ministry of Economy held several face-to-face consultations with members of the public. These consultations were held between 23 June, 2022 and 28 June 2022. The Fiji Government Facebook page mentioned the dates and locations of the budget consultations in Suva, Nadi and Lautoka - <https://www.facebook.com/photo.php?fbid=399153528915517&set=a.305553278275543&type=3&theater>.

The Fiji One News website mentioned the public consultation dates and locations which included: Suva, Lautoka, Nadi, Savusavu, Labasa and Nausori. The consultations were to be held face to face and online- <https://fijionenews.com.fj/dates-for-face-to-face-budget-consultations-confirmed/>

A press release on The Fiji National University (FNU) website dated 30 June 2022 highlighted the national budget consultations held at the university on 23 June, 2022. It was also live-streamed via zoom to other FNU campuses to allow other students and staff to be part of the consultations - <https://www.fnu.ac.fj/blog/news/good-turnout-for-national-budget-consultation-held-at-fnu/>.

These consultations however were held two weeks before the budget was delivered in parliament on 15 July, 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.finance.gov.fj/images/Budget\\_Consultation\\_Advertisement.pdf](https://www.finance.gov.fj/images/Budget_Consultation_Advertisement.pdf)

**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 at least one vulnerable and underrepresented community and/or civil society organization 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:**

b. The requirements for an "a" response are not met.

**Source:**

**Comment:**

Unlike past years, no evidence that government took steps to include vulnerable communities. In the past, there were consultations held with disabled populations.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested 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.

**Comments:** National Economic Summit was organized 3 months before the Budget and CSOs, NGOs, religious bodies and vulnerable groups were invited. [https://www.finance.gov.fj/index.php?option=com\\_content&view=article&layout=edit&id=279](https://www.finance.gov.fj/index.php?option=com_content&view=article&layout=edit&id=279) <https://www.fiji.gov.fj/Media-Centre/Speeches/English/COMMUNIQUE-NATIONAL-ECONOMIC-SUMMIT-2023>

**IBP Comment**

Many thanks to government reviewer. IBP is unable to evaluate the National Economic Summit as it took place after the OBS research cut-off date.

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.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

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:**

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

**Source:**

**Comment:**

There is no topic submission published on the website and no topics of discussions were mentioned before hand for the in-person meetings.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. The executive's engagement with citizens covers all six topics.

**Comments:** The National Economic Summit was held 3 months before the National budget which covered all topics.

[https://www.finance.gov.fj/images/NationalEconomicSummit/Consolidated\\_Baseline\\_Strategy\\_Paper\\_final.pdf](https://www.finance.gov.fj/images/NationalEconomicSummit/Consolidated_Baseline_Strategy_Paper_final.pdf) <https://www.fiji.gov.fj/Media-Centre/Speeches/English/COMMUNIQUE-NATIONAL-ECONOMIC-SUMMIT-2023>

**IBP Comment**

Many thanks to government reviewer. IBP is unable to evaluate the National Economic Summit as it took place after the OBS research cut-off date.

Considering the National Consultations, IBP understands that no topic was selected for discussion before hand, and attendees were free to discuss all topics. IBP has treated all such cases consistently with C.

**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:**

d. The requirements for a "c" response or above are not met.

**Source:**

**Comment:**

No budget participation opportunities were presented. There was no budget roadshow.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.

**Comments:** Post budget forums were organised. the National economic summit working groups are continuing with implementation of their key outcomes/recommendations. <https://www.facebook.com/100064626194509/posts/post-budget-forum-interests-citizensa-post-budget-forum-organised-by-dialogue-fi/665067198990814/> <https://www.fijitimes.com/a-very-good-budget/>

**IBP Comment**

Many thanks to the government reviewer. IBP acknowledges and appreciates creation of working groups through National Economic Summit. Unfortunately, as these took place after the OBS research cut-off date, OBS is unable to consider these. We look forward to its continued practice and assessment in future OBS rounds. Answer choice remains D.

**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 at least one vulnerable and underrepresented community and/or civil society organization 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:**

**Comment:**

There are no reports of consultations with marginalised groups during the implementation phase.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** I choose not to review this question

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.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*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:**

**Comment:**

There were no budget consultations during the implementation phase.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

**Comments:** There were lot of forums whereby budget implementation related questions were asked by public such as on Delivery of public services Implementation of social spending

**IBP Comment**

Many thanks to the government reviewer. IBP acknowledges and appreciates creation of working groups through National Economic Summit. Unfortunately, as these took place after the OBS research cut-off date, OBS is unable to consider these. We look forward to its continued practice and assessment in future OBS rounds. Answer choice remains D.

**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 there 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:**

d. The requirements for a "c" response or above are not met.

**Source:**

**Comment:**

Unlike the past years, the budget consultations in 2022 were opened up just two weeks before the budget was tabled in parliament. By this time, most likely the proposal has already been finalized and there is little scope for inputs to be considered in the proposal.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The researcher's comment is valid. The consultations are just a show whereas nothing more could be incorporated in the budget a few days from printing. It would be useful for the public to verify the enacted budget had included the views and funds of those who were part of the consultations.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

**Comments:** [https://www.finance.gov.fj/images/Budget\\_Consultation\\_Advertisement.pdf](https://www.finance.gov.fj/images/Budget_Consultation_Advertisement.pdf)

**IBP Comment**

This indicator is assessed based on National Consultations that took place in 2022. Answer choice D is maintained.

**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:**

**Comment:**

There are no reports from inputs received nor any mention in the budget speech.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** This is exactly what I discussed in the last question; consultation is one thing, taking on board the views from the consultations is another thing. These views are only used by the Minister of Finance in his budget speech.

**Government Reviewer**

**Opinion:** I choose not to review this question

**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:**

**Comment:**

The requirements are not met and so the score is d.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** I choose not to review this question

**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:**

**Comment:**

There is no budget calendar available on the Ministry of Economy website.

**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 – 134 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 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 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 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:**

c. Yes, at least one line ministry uses participation mechanisms during the budget formulation or 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:**

**Comment:**

The Fiji Government website published a news article on the meeting between the Ministry of Economy and the Fiji Association of Banks on 13 July, 2022 regarding the budget. The heads of the banks in Fiji participated in the meeting. The Permanent Secretary for Economy, Governor of the Reserve Bank of Fiji and Chief Executive Officer of Fiji Revenue and Customs Services were also present at the meeting - <https://www.fiji.gov.fj/Media-Centre/News/ATTORNEY-GENERAL-MEETS-WITH-FIJI-ASSOCIATION-OF-BA>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

**Comments:** A national economic summit was held before the budget. <https://www.fijivillage.com/indepth/National-Economic-Summit-2023-xrf854/>  
[https://www.finance.gov.fj/images/NationalEconomicSummit/Consolidated\\_Baseline\\_Strategy\\_Paper\\_final.pdf](https://www.finance.gov.fj/images/NationalEconomicSummit/Consolidated_Baseline_Strategy_Paper_final.pdf)

**Researcher Response**

The Ministry of Economy was the only line ministry that openly called for submissions from members of the public to engage in national budget consultations. These consultations were held in various ways which included discussions with specific audiences of stakeholders. For instance, the Ministry's meeting with the Fiji Association of Banks (mentioned above) to discuss the national budget while in formulation phase.

**IBP Comment**

IBP agrees with researchers assessment. Ministry of Economy held consultations on the budget (mostly with private sector) that were separate from

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 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.*

*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)*
- *The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.*

*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:**

c. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

**Source:**

**Comment:**

While there is no public announcement for CSOs to send submissions, it has been a long standing practice by several CSOs to make written or oral submissions to Parliamentary standing committees (not specifically to the Public Accounts Committee).

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**Researcher Response**

CSOs raise issues on development and social issues that are related to budget and financial issues through oral or written submissions to other Standing Committees such as the Standing Committee on Social Affairs, Standing Committee on Economic Affairs and the Standing Committee on Justice, Law and Human Rights. Some of these submissions are made directly to the Minister of Economy, and not Parliament. These consultations happen during the budget approval phase. Researchers organization CCF routinely participates in the practice as well.

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.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*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:**

b. The legislature seeks input on at least three (but less than six) of the above-mentioned topics.

**Source:**

**Comment:**

CSOs can choose the topics they wish to discuss in their submissions, as point of focus during budget approval process.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

a. The legislature seeks input on all six topics.

**Comments:** <https://www.fijivillage.com/indepth/National-Economic-Summit-2023-xrf854/>  
[https://www.finance.gov.fj/images/NationalEconomiSummit/Consolidated\\_Baseline\\_Strategy\\_Paper\\_final.pdf](https://www.finance.gov.fj/images/NationalEconomiSummit/Consolidated_Baseline_Strategy_Paper_final.pdf)

**Researcher Response**

The legislature sought input on five of the topics: macroeconomic issues, revenue forecast, social spending, public investment projects and public services: <https://www.fijivillage.com/indepth/Budget-2021-2022-5f84rx/>

**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 makes available a video recording of the relevant legislative session or 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:**

**Comment:**

Parliament does not provide feedback regarding citizens inputs.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: I choose not to review this question

**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 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.*

*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:**

**Comment:**

Parliament does not hold public hearings regarding the Audit Report. Citizens are not given opportunities to participate.

The Public Accounts Committee has public hearings on the Audit Report but no testimonies from the public take place.

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:** I choose not to review this question

**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).*

*Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.*

**Answer:**

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

**Source:**

**Comment:**

OAG website <http://www.oag.gov.fj/office-of-the-auditor-general/#1517364933978-9e779643-c80e>

"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."

**Peer Reviewer**

**Opinion:** Agree

**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 suggests issues/topics to include in the SAI's audit program.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

OAG website - <http://www.oag.gov.fj/>

**Comment:**

The OAG does not have an interactive website to encourage citizen participation.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** However, some or most of the views are considered confidential, on the request of the citizens.

**Government Reviewer**

**Opinion:** I choose not to review this question

**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:**

**Comment:**

Citizens are not involved in audit investigations.

The OAG does not have an interactive website to encourage citizen participation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** I choose not to review this question