

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

FIJI

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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	2007
Budget Summary	2007
Executive's Budget Proposal	Not Available
Supporting Budget Documents	Not Available
Citizens Budget	Not Available
Enacted Budget	2006
In-Year Reports	Not Available
Mid-Year Report	Not Available
Year-End Report	2005
Audit Report	2005

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.

If an Internet link is not available for the document, please indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Strategic Development Plan 2007-2011, Parliamentary Paper 92 of 2006, November 2006, Ministry of Finance & National Planning, http://www.mfnp.gov.fj/Documents/Strategic_Development_Plan_2007-2011.pdfj
Budget Summary	2007 Budget Address, Ministry of Finance and National Planning, 2 March 2007, http://www.mfnp.gov.fj/Documents/2007_Mini_Budget_Address.pdf
Executive’s Budget Proposal	Draft Budget Estimates 2006, Ministry of Finance and National Planning, Produced but Not Available to the Public
Budget Document One in Support of the Executive’s Budget Proposal	Draft Supplement to the 2006 Budget Address, Ministry of Finance and National Planning, Produced but Not Available to Public
Budget Document Two in Support of the Executive’s Budget Proposal	Not Produced
Budget Document Three in Support of the Executive’s Budget Proposal	Not Produced
Citizens Budget	Not Produced
Enacted Budget	Budget Estimates 2006, November 2005/Parliamentary Approved, Publicly Available but Not on the Internet
In-Year Reports	Quarterly Fiscal Reports and Quarterly Expenditure & Commitments Report, March/June/September/December 2006, Ministry of Finance and National Planning. Produced but Not Publicly Available

Mid-Year Review	Mid-Year Fiscal Report, June 2006, Ministry of Finance and National Planning. Produced but Not Publicly Available
Year-End Report	Annual Financial Statements for the year ended 31 December 2006, Parliamentary Paper No. 71 of 2006. Accounts & Finance Appendices, For the year ended 31st December 2005, Produced and Publicly Available but Not on the Internet. Annual Financial Statements for the year ended 31 December 2006, Parliamentary Paper No. 71 of 2006. (released after the cutoff date of September 28, 2007)
Audit Report	Independent Audit Report for the Annual Financial Statement for the year ended 2005, 24 th September 2006, Parliamentary Paper no: 71 of 2006. Publicly Available but Not on the Internet.
Other Documents	Annual Corporate Plan, For the Financial Year Ending on 31 December 2006, Publicly Available at http://www.mfnp.gov.fj/Documents/Corporate_Plan_2006.pdf
Relevant Ministries & Departments	Ministry of Finance, Budget Division, Level 9, RoLalabalavu House, Victoria Parade, Suva, Fiji. (www.mfnp.gov.fj) Legislature, Parliament House, Nasese, Suva, Fiji. Auditor General, Level 8, Ratu Sukuna House, McArthur Strt, Suva, Fiji. (www.oag.gov.fj) Fiji Islands Revenue & Customs Authority, Level 5, Domonion House, Suva, Fiji. (www.frca.org.fj) National Planning Office, Level 7, Rolalabalavu House, Victoria Parade, Suva. (www.mfnp.gov.fj)

Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
<i>For the following reports, place “Yes” in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes					Yes	Yes
B. Produced for internal purposes, but not available to the public		Yes				
C. Produced and available to the public, but only on request				Yes		
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes		Yes			
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>						
	Pre-budget	Executive’s Budget				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	No	NA	No	No	NA	NA
2. Advance notification of release is sent to users, media	Yes	NA	Yes	Yes	NA	NA
3. Released to public same day as official release to media	No	NA	Yes	Yes	NA	NA
4. Available on the Internet free of charge	Yes	NA	Yes	No	NA	NA
5. Free print copies available, limited distribution	No	NA	No	No	NA	NA
6. Free print copies available, mass distribution	No	NA	No	No	NA	NA
7. Readily available outside capital and/or big cities [†]	No	NA	No	No	NA	NA
8. Written in more than one language	No	NA	No	No	NA	NA
9. News conference is held to discuss release	No	NA	Yes	Yes	NA	NA

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

[†]Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
B. Produced for internal purposes, but not available to the public		Yes	Yes		
C. Produced and available to the public, but only on request	Yes			Yes	Yes
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)					
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	No	NA	NA	No	No
2. Advance notification of release sent to users, media	Yes	NA	NA	No	Yes
3. Released to public same day as official release to media	Yes	NA	NA	No	No
4. Available on the Internet free of charge	No	NA	NA	No	No
5. Free print copies available, limited distribution	No	NA	NA	No	No
6. Free print copies available, mass distribution	No	NA	NA	No	No
7. Readily available outside capital/big cities ⁺	No	NA	NA	No	No
8. Written in more than one language	No	NA	NA	No	No
9. News conference is held to discuss release	Yes	NA	NA	No	No

⁺Mark “Yes” if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked "not applicable/other," please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> a. All expenditures are classified by administrative unit. b. Expenditures are classified by administrative unit, but some small units are not shown separately. c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2007, pp. 12-291.</p> <p><u>Comment:</u> For 2007, the enacted budget for the previous year (2006) was utilized as the executive budget proposal with some changes. Changes in the 2006 enacted budget estimates are made as follows: (1) 2005 estimate columns is updated and revised by actual figures; (2) 2006 Budgeted figures is replaced by the revised estimates; and (3) This document (after the changes) now referred to as "2007 Budget Estimates."</p> <p>This Budget Estimates goes to the Cabinet and then to the Parliament at least one month before the legislature enacts the Budget.</p> <p>This is through an interview with the Officials at the Budget Division at the Ministry of Finance and also by sighting the Budget Estimates 2007, pages 12-291.</p> <p><u>Researcher's Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "a." This is what the researcher suggests in the statement above, however notes that if the document is available to the public by purchasing it from the Government Printer. The supporting budget documents "Supplement to 2006 Budget Estimate and Budget Estimate 2006 present expenditures that are classified by administrative unit. See pp. 49, 67, 69-70 of "Supplement to 2006 Budget Estimate." Revised data and forecast data are given, as the format of reporting remains same under the expenditure categories and thus revised data have been presented in the Budget year of previous years. As noted by the researcher, the Draft Budget goes to the Parliament, and once it is passed by the Parliament then this document is produced by the Government printer and is available to the public (at a cost). The researcher mentions that these documents were available through the interviews, which shows that the public can have access to this data. She notes that supporting budget documents are available to the public by purchasing these documents as mentioned for a cost of \$35 full package. The appropriate answer is therefore adjusted for questions 1 to 55 based on the available documents. Therefore, by sighting the specific document noted in each question the details of Document(s), Section numbers, Tables, Figures, and page</p>	d

numbers are provided to support the appropriate response.

Peer Reviewer Two Comment: This question and a number of other questions do not take into account that the three key documents:

- a) Budget Estimates;
- b) Budget Address; and,
- c) Budget Supplement

Are indeed public documents. It is publicly available but the problem may be accessibility.

The question is asking about if the budget provides estimates for each administrative unit. The answer is “yes.” The budget estimates provides these.

Researcher Response: Questions 1-55 are specifically intended to evaluate information that is available to the public *before* the legislature approves the budget

The main document and the supporting document one (Supplement to the Budget Address) are available to the public for a fee of F\$35 from the government printing office prior to the time that the budget proposal is approved by the legislature.

The executive’s documents are available for free to the invited public on the Budget presentation day. However, there are limitations to the number and group of public being invited to the budget presentation.

IBP Comment: IBP editors chose answer, “d” for Questions 1-55 to ensure consistency in assumptions used to answer questions across countries.

The study’s definition of “publicly available document” requires that the documents must be available to any and all persons who request them at little or no charge. Given the fee charged for the documents F\$35.00, the documents do not meet the test for public availability. Further, although it appears that the government has taken a positive step to invite members of the public to attend events on budget presentation day, it would also be a welcome step for officials to post free-of-charge on their Internet website all relevant documents in a timely manner. This minimal step would ensure that simultaneous release of budget information to all interested parties could be achieved at little or no cost to the public or to the Ministry.

IBP encourages governments to go beyond the minimal step of posting documents on the Internet, and to consider others ways to increase the accessibility of documents in a manner and using media that are appropriate to increase public understanding.

<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification, and the categorization is compatible with international standards. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function. No expenditures classified by function are presented. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2007, Ministry of Finance and National Planning, Produced and Available to the Public, pages 10-11.</p> <p><u>Comment:</u> Refer to comments in Question 1 for Questions till 55 unless and otherwise stated specifically.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” Given the explanation in Question 1 the supporting budget documents present expenditures by functional classification. For example, see Supplement to the 2006 Budget Address, Table 1.1, pp. 12-13 of GDP by Sector by functional classification compatible with international standards. This document is available to the public at a cost from Government printer.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” The more appropriate answer is “a.” Meaning yes it does provide by functional categories.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2007, page 11.</p> <p><u>Comment:</u> Also the comments of Peer Reviewers are valid.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” This is presented in Supplement to 2006 Budget Address, Chapters 3, sections 3.42-3.60 and Table 4.1, p.67.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” Yes. It does provide by economic classification.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1</p>	<p>d</p>
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<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <p>a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Budget Estimates 2007, pages 12-291.</p> <p><u>Comment:</u> Also consistent with the Peer Reviewers answer.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” The Supplement to 2006 Budget Address, Chapters 3, sections 3.42-3.60 and Table 4.1, p.67 present individual programs data, as noted in question 3 above.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” Each ministries expenditure is first grouped into programs.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1</p>	d
<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Budget Estimates 2007, pages 12-291.</p> <p><u>Comment:</u> Also as commented by Peer Reviewers.</p> <p><u>Researcher’s Response to this Question was “b.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” The Supplement to 2006 Budget Address, Table 4.1, p.67 presents aggregate level expenditure for two years beyond the budget year.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” It is provided for two years beyond the budget year.</p>	b

<p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1</p>	
<p>6. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates, pages 12-291.</p> <p><u>Comment:</u> Also as commented by the Peer Reviewers.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” Table 4.1 of the Supplement to 2006 Budget Address, p.67 presents more aggregate expenditure for multi-year by expenditure classification. Budget Estimates also indicate the details of individual program expenditures for multi-year. As noted the supporting documents are available to the public by purchasing from the Government printer.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>

<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2007, pages 332-337.</p> <p><u>Comment:</u> Also as commented by the Peer Reviewers.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” See Supplement to 2006 Budget Address, Chapter 3, pp. 50-52.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	d
<p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2007, pages 332-337.</p> <p><u>Comment:</u> Also agreed to the comments from Peer Reviewer Two.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” See Supplement to 2006 Budget Address, Chapter 3, Section 3.29-3.3.2, pp. 53-54.</p>	d

<p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1</p>	
<p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Budget Estimates 2007, pages 332-337.</p> <p><u>Comment:</u> Also as commented by the Reviewers.</p> <p><u>Researcher’s Response to this Question was “b.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” See Supplement to 2006 Budget Address, Chapter 3, Section 3.39, Figure 3.2, p. 56.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “Yes.” The Cash flow statement provides this.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>b</p>

<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2007, pages 332-337.</p> <p><u>Comment:</u> Also in other executive documents as indicated by the Peer Reviewers.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” See Supplement to 2006 Budget Address, Chapter 4, Table 4.1, p.67. Document is available to the public from the Government printer by payment of price of the documents.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “Yes.” The cash flow statement provides this.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ul style="list-style-type: none"> a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget). b. Yes, the data reflect the outstanding debt at the end of the budget year. c. Yes, the data reflect the outstanding debt at the start of the budget year. d. No, data on the outstanding debt are not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2007, Head 52 - pages 304-331, and pages 338-339.</p> <p><u>Comment:</u> In my view, Peer Reviewer One is referring to a document which is considered to be a “Pre-budget Statement” though the answer is same.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” See Strategic Development Plan (SDP) 2007-2011, p. 48, Figures 9 and 10.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “Yes.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Budget Estimates 2007, Head 52 – page 330.</p> <p><u>Comment:</u> Also as commented by the Reviewers.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” See Supplement to 2006 Budget Address, Table 3.1, Table 4.1 and Figure 3.5 present interest payments for the budget year.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “Yes.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Budget Estimates 2007, pages 304-330.</p> <p><u>Comment:</u> Also as commented by the Reviewers.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” Supplement to 2006 Budget Address, Table 3.1, p.49 and Figure 3.5, p. 59 Supplement to 2006 Budget Address, pp. 76-80 present interest payments for the budget year. This document is available to the public and can be bought from the Government printer.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “Yes.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. d. No, information related to the macroeconomic forecast is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> As comments by the Reviewers.</p> <p><u>Comment:</u> However, the Budget Estimates 2007 does not have this information.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” Supplement to 2006 Budget Address, Chapter 2. Appendix 1, Table 1 to Table 8 (pp. 98-105). Document can be purchased from the Government printer. See Strategic Development Plan 2007-2011, Annex Table 1 to Table 9 (pp. 172-178), this Plan is available at www.mfn.gov.fj</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “Yes.” The growth forecast of the economy is provided in the Budget supplement.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> As per comments by Peer Reviewer One.</p> <p><u>Comment:</u> Agreed with Peer Reviewer One.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” Details of the different macroeconomic assumptions are given in Supplement to 2006 Budget Address, Chapter 2, and also in the Budget Address. These documents are available at a cost. The latter is also available on www.mfnp.gov.fj.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “No.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> As indicated in the comments by Peer Reviewer One.</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” Supplement to 2006 Budget Address, Chapter 2, pp. 38-40.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “No.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <p>a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on the impact of policy proposals on revenues is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> As indicated in the comments by Peer Reviewer One as well as “Supplement to the 2008 Budget Address, Chapter 2, pp. 26-29.” Also confirmed through an interview.</p> <p><u>Comment:</u> This has been found by an interview with Budget officials at Ministry of Finance, Budget Division, Rotalabalavu House, Victoria Parade, Suva, Fiji. And also through citing two different years (2006 & 2007) Supplement to the Budget Address. The impact on revenue is very broadly explained with most of the details being excluded.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” Supplement to 2006 Budget Address, Chapter 2, pp. 37-38. Document is available to the public through the Government printer.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” For example impact of Vat raise etc are provided.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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Estimates for Years Prior to the Budget Year	
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates, pp. 12-291.</p> <p><u>Comment:</u> Also as commented by the Reviewers.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” The 2006 Budget Estimates present detailed expenditures classified by administrative unit. The document can be purchased from the Government printer, see chapters General Administration, Social Services Sector, Economic Services Sector, and Infrastructure Services Sector.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” Yes, it is classified by administrative unit.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	d

<p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2007, pp. 12-291.</p> <p><u>Comment:</u> Also as commented by the Reviewers.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” The Supplement to the 2006 Budget Address, Table 3.1 and Table 4.1 are classified by functional classification. Document can be purchased from the Government printer.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” Yes it is.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2007, pp.11.</p> <p><u>Comment:</u> Also agreed to the comments by the Reviewers.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” Supplement to 2006 Budget Address, Chapter 3, Table 3.1, p. 49, and Table 4.1, p. 67.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” Yes it is.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2007, pp. 12-291.</p> <p><u>Comment:</u> Peer Reviewer One is only referring to the supporting document i.e. “Supplement to the 2006 Budget Address,” while the main document i.e. Budget Estimates do present this. The Budget Estimates throughout provides figures for expenditure and revenue for BY, BY-2 and BY+2 at a program level.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” The Supplement to 2006 Budget Address, Table 4.1, p. 67 presents this data for the preceding year.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” Yes it does.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Interviewed Ms. Kelera Vakalomaloma, Chief Economist, Budget Division, Ministry of Finance.</p> <p><u>Comment:</u> The Budget Estimates throughout provides figures for expenditure and revenue for BY, BY-2 and BY+2.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” See Supplement to 2006 Budget Address, Table 4.1, p. 67.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” There is two years of data presented. For BY-2, it is actual data. For BY-1, it is revised data.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented. b. No, such prior-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Budget estimates 2007, pp. 12-291.</p> <p><u>Comment:</u> The Budget Estimates throughout provides figures for expenditure and revenue for BY, BY-2 and BY+2 both at an aggregate and program level.</p> <p><u>Researcher’s Response to this Question was “b.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” The Supplement to 2006 Budget Address, Chapter 3, Table 3.1, p. 49, and Table 4.1, p. 67.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” As mentioned earlier, we have data for BY-1 and BY-2.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>b</p>
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24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?
- a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
 - b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
 - c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
 - d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - e. Not applicable/other (please comment).

Citation:

Budget Estimates 2007, pp. 12-291.

Comment:

See comments in previous question. Also agreed with the comments provided by the Reviewers.

Researcher’s Response to this Question was “d.”

Peer Reviewer One Comment: A more appropriate response to this question would be “a.” See Tables 3.1 and Table 4.1 of the Supplement to 2006 Budget Address, Chapter 3, and 4. The 2006 Budget Estimates present detailed expenditures classified by administrative unit. The document can be purchased from the Government printer, see chapters General Administration, Social Services Sector, Economic Services Sector, and Infrastructure Services Sector.

Peer Reviewer Two Comment: A more appropriate response to this question would be “a.” For up to BY-2 only.

IBP Comment: IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*. – see comments for question 1.

d

<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget estimates 2007, pp. 12-291.</p> <p><u>Comment:</u> Also agreed with the comments by Peer Reviewer One. However, I am not able to make up why Peer Reviewer Two had chosen “e” as the correct answer. The Budget Estimates clearly confirms this.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” Supplement to 2006 Budget Address, Chapter 3, Table 3.1, p. 49, and Table 4.1, p. 67.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “e.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> As in comments by Peer Reviewer One. Also I had interviewed Officials at the Budget Division of the Ministry of Finance.</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” Supplement to 2006 Budget Address, Chapter 3, Table 3.1, p. 49, and Table 4.1, p. 67.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2007, pp. 332-337.</p> <p><u>Comment:</u> Peer Reviewer One is referring to the Supplemental Document only, whereas, the Main Document i.e. the Budget Estimates has the information on different sources of tax revenue in more detail.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” Supplement to 2006 Budget Address, Chapter 3, Table 3.1, p. 49, and Table 4.1, p. 67</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2007, pp. 332-337.</p> <p><u>Comment:</u> Peer Reviewer One is referring to the Supplemental Document only, whereas, the Main Document i.e. the Budget Estimates has this information on non-tax revenue in more detail.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” See Supplement to 2006 Budget Address, Chapter 3, Section 3.31, Table 3.2, pp. 53-54.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2007, pp. 332-337.</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” See Supplement to 2006 Budget Address, Table 4.1, p. 67.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response would be “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	d
<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate revenue are presented. No, such prior-year estimates of aggregate revenue are not presented. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2007, pp. 332-337.</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “b.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” See Supplement to 2006 Budget Address, Table 4.1, p. 67.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response would be “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	b

<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2007, pp. 332-337.</p> <p><u>Comment:</u> Also as per Peer Reviewers’ comments.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” See Supplement to 2006 Budget Address, Table 4.1, p. 67.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response would be “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	d
<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2007, pp. 332-337.</p> <p><u>Comment:</u> Also agreed to the comments by Peer Reviewer One. I am not sure on what basis Peer Reviewer Two has selected answer as “e.” In the Budget Estimates 2007, year 2005 has all actual outcomes for revenue. This also applies to expenditure as well.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” See Supplement to 2006 Budget Address, Table 4.1, p. 67.</p>	d

<p><u>Peer Reviewer Two Comment:</u> A more appropriate response would be “e.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	
<p>33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2007, pp.338-339 and 304-330.</p> <p><u>Comment:</u> It is also available in the supporting document one as indicated by the Peer Reviewer One.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” See Supplement to 2006 Budget Address, Chapter 5 - Table 5.4, Table 5.5, Table 5.6, pp. 76-80.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>

<p>34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for government debt are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2007, pp.338-339 and 304-330.</p> <p><u>Comment:</u> Also as per comments of Peer Reviewer One.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” See Supplement to 2006 Budget Address, Chapter 5 - Table 5.4, Table 5.5, Table 5.6, pp. 76-80.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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Comprehensiveness	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2007 and Supplement to the 2006 Budget Address</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.”</p> <p><u>Researcher Response:</u> I retain my view that “d” is the most appropriate answer. The annual budget in Fiji does not reflect extra-budgetary funds. The system of accounting used is a modified cash-based and not accrual. I am not sure why the Peer Reviewer Two had chosen the answer as “c” as the information on extra-budgetary funds is not presented.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	d

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on intergovernmental transfers is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2007, pp. 12-291, SEG 6 of individual activities for different Ministries and Departments.</p> <p><u>Comment:</u> In the Budget Estimates 2007, from pp. 12-291, see Operating Transfer Payments in SEG 6 under each Ministries and activities. Similarly the Capital Transfer is reflected in SEG 10.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” As noted above Fiji has a Central Government structure. The Intergovernmental transfers are given in the Budget Estimates that is available to the public by purchasing the document from the Government Printer. In the Supplement to the 2006 Budget Address page 62 has the transfer payment section (see section 3.71, p.62) with a narrative and the major transfer allocations for the budget year.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ol style="list-style-type: none"> Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on transfers to public corporations is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2007, pp.12-291</p> <p><u>Comment:</u> On the right hand side of the document from page 12-291, there are both quantitative and narrative discussions on Transfers to Public Corporations under SEG 6.</p> <p><u>Researcher's Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "a." The Supplement to the 2006 Budget Address page 62 has the transfer payment section (see section 3.71, p.62) with a narrative and major transfers' allocations to public corporations.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response would be "c."</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	d
<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ol style="list-style-type: none"> Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on quasi-fiscal activities is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Based on interview with Budget Officials at the Ministry of Finance.</p> <p><u>Comment:</u> In some cases the Government gives direct subsidies to institutions e.g. the Public Rental Board. These institutions provide an indirect subsidy (e.g. through loans and rentals) at below market rates but the full cost of the indirect subsidies are not disclosed within the budget.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d." Some information is presented as noted above, but lacks reporting in the budget documents on quasi-fiscal activities.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates, p.336.</p> <p><u>Comment:</u> The answer would have been "b" if the documents were available to the public. Since I have now corrected now that the documents are available to public, answer "b" applies.</p> <p><u>Researcher's Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "b." Refer to The Supplement to the 2006 Budget Address, Chapter 5, pp. 74 to 76.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "c."</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?

- a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value.
- b. Yes, information is presented, highlighting key information, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on non-financial assets is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

The Budget Supplement explains that Government fixed assets have an economic life span of over one year, with its value diminishing over time. Government does not record assets as it is using cash basis of accounting. This is expected to change when the Government moves to accrual accounting. As per comments by the Peer Reviewer One and the citation used, the information on non-financial assets is presented, which is in a 2001 Government Finance Statistics (GFS) format. This is the format required by the IMF for member countries' annual submission. Before, the Supplement to the Budget Address did not present this (GFS) information. However, Fiji has started its submission to the IMF in GFS format from the year 2004.

Researcher's Response to this Question was "d."

Peer Reviewer One Comment: A more appropriate response to this question would be "a." The document Supplement to the 2006 Budget Address noted in Section 5.11, p.73 as stated in the comment noted above. Purchase on Assets is noted in Sections 3.72 to 3.74, and Figure 3.9. Net Acquisition of Non Financial Assets data are presented in Table 4.1, p.67.

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer, "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*. – see comments for question 1.

d

<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2007 and Supplement to the 2006 Budget Address</p> <p><u>Comment:</u> There is no information on Expenditure Arrears though information on Revenue Arrears is there.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.”</p> <p><u>Researcher Response:</u> I retain my view that “d” is the most appropriate answer. I am not sure about the source used by the Peer Reviewer Two to come up with an answer of “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2007, pp. 328-329</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” The Supplement to 2006 Budget Address pp. 82-83 note this, Table 5.7 presents the details.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2007, pp. 302-303.</p> <p><u>Comment:</u> Peer Reviewer One is correct with their comments by referring to the supporting document only. However, the main document, that is, Budget Estimates 2007 has information on future liabilities, such as civil service pensions. Precisely, it has presented information on “Pensions, Gratuities and Compassionate Allowances” in more detail for the BY, BY-1, BY-2, BY+1 And BY+2.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” Only budget year level of pension is noted in The Supplement to the 2006 Budget Address presents both a narrative discussion with quantitative estimates (see Section 3.49, p. 58). However the future liabilities are not precisely stated in the Table “Statement of Cash flows (2004-2008).</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2007, throughout the document where applicable between pp 12-291.</p> <p><u>Comment:</u> For instance, pp 139, presenting sources of in-kind assistance under Ministry of Education i.e. from AusAid, EU, UNDP, NZaid. Also information on financial assistance is there. These are presented both in quantitative and narrative.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” The Supplement to the 2006 Budget Address in Table 3.2 present donor assistance both official and in kind and also by donor countries, see p. 53.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” This is done in the Budget Estimates for individual Ministries.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2007, pp. 12-291.</p> <p><u>Comment:</u> This is presented in an aggregate as well as Ministerial/Departmental level. However, answer “b” is chosen, as there are no narrative explanations to this. Details such as the specific areas of spending are not presented.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” This is stated in Supplement to the 2006 Budget Address in Table 4.3, p.69.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” The only detail is from this Ministries own expenditure presentation in the Budget Estimates.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Estimates 2007, pp. 332-337.</p> <p><u>Comment:</u> Peer Reviewer One is only referring to the supporting document for his/her selection of answer.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” Supplement to the 2006 Budget identify this, see Section 3.11-3.30, pp. 50-53.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Based on an interview with Officials at the Ministry of Finance.</p> <p><u>Comment:</u> The percentage is not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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The Budget Narrative & Performance Monitoring		
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Supplement to the 2006 Budget Address and the 2007 Budget Address. Also as per Peer Reviewer One’s comment, it can be found in SDP 2007-11, Chapter 1, Section 1.3 and Chapter 9.</p> <p><u>Comment:</u> The links are not adequately explained in some cases. Answer would be b.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” The Budget Address and The Supplement to the 2006 Budget Address states the policies. These documents are available from the Government printer. See also Strategic Development Plan 2007-2011, Chapter 1, Section 1.3 and Chapter 9 state the policies, available on website www.mfnp.gov.fj/Documents/Strategic_Development_Plan_2007_2011.pdfj</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>	

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the major policy goals, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> ”Supplement to the 2006 Budget Address,” Chapters 1 & 2, pp. 6-41.</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” The Supplement to the 2006 Budget Address presents the policies (see Chapters 1 and 2) with Chapters 7 and 8 that reflect the proposed budget. Such policies are linked to the Strategic Development Plan 2007-2011, see Chapters 2 to 8 with specific policies and areas of development plans, available on website www.mfnp.gov.fj/Documents/Strategic_Development_Plan_2007_2011.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> “Supplement to the 2006 Budget Address,” pp. 91-92 and 96-97.</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” The Supplement to Budget Address Chapters 7 and 8, pp. 91-92 and pp. 96-97 show this. The document is publicly available.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation:</u> This document is not available to the public.</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” The non financial data presented can not be tied to the performance of expenditure programs.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” Yes, for planning and debt reduction/management purposes.</p> <p><u>Researcher Response:</u> I retain my view that “d” is the most appropriate answer. They are not useful for assessing program performance.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> ”Strategic Development Plan 2007-2011,” www.mfnp.gov.fj/Documents/Strategic_Development_Plan_2007_2011.pdfj.</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” The Strategic Development Plan 2007 – 2011 at the end of each relevant Chapters 5 to 8 that contain the Summary and Key Performance Indicators under each program, available on website www.mfnp.gov.fj/Documents/Strategic_Development_Plan_2007_2011.pdfj.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u> As above</p> <p><u>Comment:</u> Also consistent with comments by Peer Reviewer One.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” Most performance are well designed, see Strategic Development Plan 2007-2011, Chapters 5, 6, 7 and 8, available on website www.mfnp.gov.fj/Documents/Strategic_Development_Plan_2007_2011.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation:</u> As above.</p> <p><u>Comment:</u> Also as per comments by the Peer Reviewer One.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” Most performance indicators are used with performance targets, See Supplement to Budget Address Chapter 6 Section 6.8-6.27, Chapter 7 and 8 (document available at a cost) with that of Strategic Development Plan 2007-2011 Chapters 4 to 8 (documents available on website www.mfnp.gov.fj/Documents/Strategic_Development_Plan_2007_2011.pdfj).</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	<p>d</p>
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<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on policies intended to alleviate poverty is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> “Supplement to the 2006 Budget Address,” pp.91-95.</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” The Supplement to Budget Address Chapter 7, pp. 91-92 presents the details of poverty alleviation in a narrative and quantitative estimates. See also Strategic Development Plan 2007-2011 Chapter 2 with poverty data and narrative discussion (documents available on website www.mfn.gov.fj/Documents/Strategic_Development_Plan_2007_2011.pdf).</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. – see comments for question 1.</p>	d
Additional Key Information for Budget Analysis & Monitoring	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive’s budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	

56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?

- a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

Public would have to go to individual ministries to obtain information on Non-Tax Rates e.g. Fees, Fines & Charges. Not all information is available on websites. Rarely is revenue sources from commercial projects involving the private sector made public.

Researcher's Response to this Question was "c."

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "a."

Researcher Response: I chose to keep my answer "c."

See my initial comments. Adding to this, a tax schedule in Fiji is prepared by the Fiji Islands Revenue & Customs Authority (FIRCA) based on the policies made by the government and is available on its website: www.frca.org.fj. Extensive information is now available on their website from this year (2008) when compared to previously. However, the appropriate answer is still "c" as the question is not talking about tax rates only but fee schedule as well. Fee schedules for all revenue sources are available at the relevant government ministries but not publicly available for any person to at least view it easily. Basically you will only know about the fees, fines and charges of government when you are actually dealing with it. In most cases, only rates are available, for instance, fees for extracting birth certificates from the Registrar of Birth, Death & Marriage Certificates. However, the public does not know other descriptions such as viability & justifications for a particular fee.

IBP Comment: IBP editors chose answer, "c" to maintain the consistency of the assumptions used in selecting answers across the countries.

c

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The 2007 Budget Address present the distribution of tax burden, also noted in the Supplement to the Budget Address, Chapter 3 and Appendix 2, Sections 1 to 8, pp. 106-114. Also Fiji Islands Revenue & Customs Authority’s Annual Report provides analysis on tax burden.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?

- a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.
- b. Yes, information is presented, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on conditions associated with IFI assistance is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

Some information is presented such as how much and where the funds will be used but details such as specific allocations in different activities are not. This information is usually presented through press conferences, local newspapers, TV and radio.

Researcher's Response to this Question was "c."

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "d."

Researcher Response: I suggest the answer should remain "c." The key note says "that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive." Such other means could be the media (see my initial comments as above). I think the government reviewer is referring to the executive's budget proposal. In addition, the OBQ guidance suggests that the executive can authorize IFI's to release the information on their behalf which makes the answer "c" to be valid. An example would be a technical Assistance from IMF.

IBP Comment: IBP editors chose answer, "c" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

C

<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Donor assistance conditions are not stated to the public.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Donor assistance conditions are not stated to the public.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> a. Yes, it provides a summary that is very informative. b. Yes, it provides a summary that is somewhat informative. c. Yes, but the summary is not very informative. d. No, it does not provide a summary. e. Not applicable/other (please comment). <p><u>Citation:</u> 2006 Budget Address, Ministry of Finance, 4 November 2005.</p> <p><u>Comment:</u> The summary describing the budget and its proposals is very informative, as the citation confirms this.</p> <p><u>Peer Reviewer One Comment:</u> Budget Address and Supplement to the Budget Address provide a summary that is informative. <i>These documents are available.</i></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no non-technical presentation on the budget and proposals.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No it is not made available to the public</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> It has not been codified into law.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <p>a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</p> <p>b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</p> <p>c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.</p> <p>d. In practice, no highly disaggregated expenditure information is available.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> TI Fiji researchers tested the system to try and obtain disaggregated expenditure information and found that not much detailed information is available. Or maybe it is available to them, but very hard for public access.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “e.” The responses “a” to “d” do not serve as a valid response, particularly when it is based on individual’s request from the ministry or agency.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I retain my view that “d” is the most appropriate answer. This answer was chosen after approaching two Ministries to obtain this information.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>d</p>
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<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <p>a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.</p> <p>b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</p> <p>c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.</p> <p>d. In practice, no highly disaggregated non-financial expenditure information is available.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> TI Fiji researchers tested the system to try and obtain information and found that no information is available.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “e.” The responses “a” to “d” do not serve as a valid response, particularly when it is based on individual’s request from the ministry or agency.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I retain my view that “d” is the most appropriate answer.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>d</p>
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Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Generally the budget is announced on the first Friday in November but the date is confirmed less than 2 months but more than two weeks.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget's formulation)?</p> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Although there are invitations to organizations and public advertisements calling for submissions, the public is not provided with the timetable for preparation of the executive's budget proposal. The timetable to government departments is an internal document. The submissions mainly include the request for new policies and allocations that are looked forward for by the private organizations, and other Ministries. E.g. The Coca Cola Company in Fiji writes in submission in regards to the reduction of import duties for importation of its raw materials.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "b." The public is informed through local newspapers for submission. Timetable for submission is given and keeping in line with the release of the Budget date (which is publicly known to be first Friday in November) the interested parties may submit its proposals. Submissions may suggest various issues but it is the</p>	b

<p>Government that aligns those submissions to its policies and the economy. Also based on Q.68 & Q.70 and the comments given in Q.70 timetable is given via public advertisements calling for written submissions, thus an appropriate answer is “b.” Therefore in line with public submissions timetable is released publicly as the Budget is announced on the first Friday in November.</p> <p><u>Peer Reviewer Two Comment:</u></p>	
<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment). <p><u>Citation:</u> Interviewed official from the Ministry of Finance, National Planning & Sugar Industry. Ashwin Nand, EPO, ph: (+679) 322-2132.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- a. Yes, the executive holds extensive consultations with a wide range of legislators.
- b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
- c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.
- d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.
- e. Not applicable/other (please comment).

Citation:

Discussed with the Secretary to the House of Representatives, Mr. Edward Blakelock.

Comment:

Consultations, Submissions are made and analyzed, Discussions carried out and views/comments on the recommended policies are considered.

Researcher's Response to this Question was "a."

Peer Reviewer One Comment: A more appropriate response to this question would be "a." This is based on Miss Ali's interview with Mr. Edward, Secretary to House of Representatives and also public notices are announced through local newspapers as well.

Peer Reviewer Two Comment: A more appropriate response to this question would be "d." It is the Cabinet only that sees the budget and makes contributions.

Researcher Response: I retain my answer as "a." The Ministry of Finance requests individual ministries to come up with a baseline for the next budget, where the individual ministries compete to get the higher allocation in the budget. However, the Ministry of Finance with the limited funds negotiates with the individual ministries in setting out the priorities. After setting up the allocation through consultations with different ministries, a draft Budget Estimate is prepared and presented. After the presentation, the debates mainly focus on the errors in tallying the figures, etc. However, they cannot change the figures that appear in the Budget Estimate.

IBP Comment: IBP editors chose answer, "a" to maintain the consistency of the assumptions used in selecting answers across the countries.

a

<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Government places public advertisements calling for written submissions. Generally, the public at large is not proactive in putting submissions. Invitations for submissions are also sent to individual organizations. Organizations can also make a presentation to the Ministry of Finance e.g. The Fiji Institute of Accountants is proactive in seeking consultations with the government and follow through discussions. The comments by Peer Reviewer One add to the above comments.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” Given that Government places public announcements thus public has the option to make submissions. Various organizations such as Fiji Chamber of Commerce, Fiji Sugar Cane Growers Association, Fiji Institute of Accountants, Fiji Public Service Association and other Trade Unions and other private organizations are proactive. These organizations represent a large workforce and thus their submissions are crucial in determining the budget priorities.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.”</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer one, “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>C</p>
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<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year. b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. d. The executive does not release a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u> 2006 Strategic Policy Statement. Parliamentary paper no. 39 of 2005. Strategic Development Plans (SDP) 2003-2005, November 2002, Parliamentary Paper No. 72 of 2002</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Researcher Response:</u> I retain my view that “a” is the most appropriate answer. For instance, the 2009 Strategic Policy Statement was released in mid June 2008 (this year). Though this is not posted on the website, anyone who would like to obtain it can get it from the Ministry of Finance.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>a</p>
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<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> Strategic Development Plan 2007-2011, Parliamentary Paper 92 of 2006, November 2006, Ministry of Finance & National Planning.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> Strategic Development Plan 2007-2011, Parliamentary Paper 92 of 2006, November 2006, Ministry of Finance & National Planning.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Part 4 of the Finance Management Act 2004 on "Resource Allocation"- Division1 - Budget Process section b states that "On or before 30th November in each financial year, the Minister must table in the House of Representatives and the Senate budget papers for an annual budget for the next financial year." In practice, the budget is normally announced on the first Friday of November. However, the 2008 Budget will be presented on the 23rd of November.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?
- Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.
 - Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.
 - Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.
 - No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.
 - Not applicable/other (please comment).

Citation:

Interview with Principal Economic Planning Officer, Budget Division, Level 9, Mr. Sanjay Prasad; 4th October, 2007. And Interview with Edward Blakelock (Secretary to the House of Representatives) on 10th October 2007.

Comment:

There is no presence of public members or press personnel at the Executive Hearings. However, the parliamentary debate on the budget is broadcasted on Radio and Television. First 3 weeks in November the budget is debated after its announcement, normally from November 13th to November 22nd. The assumption is that the constituencies represent the public. In the first or second day, the committee of supply is formed and the budget is passed around November 24th.

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “d.” There are no public hearings on the macroeconomic and fiscal framework.

Researcher Response: I retain my view that “c” is the most appropriate answer.

IBP Comment: IBP editors chose answer, “c” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

C

<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation:</u> Interview with Principal Economic Planning Officer, Budget Division, Level 9, Mr. Sanjay Prasad; 4th October, 2007 and Interview with Mr. Edward Blakelock (Secretary to the House of Representatives) on 10th October 2007.</p> <p><u>Comment:</u> There is no presence of public members or press personnel.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Researcher Response:</u> I retain my view that “b” is the most appropriate answer. The debates after the presentation of the budget are broadcasted over the radio and TV.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<p>b</p>
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<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). <p><u>Citation:</u> Interview with Principal Economic Planning Officer, Budget Division, Level 9, Mr. Sanjay Prasad; 4th October, 2007.and Interview with Mr. Edward Blakelock (Parliament Secretary) on 10th October 2007.</p> <p><u>Comment:</u> There is no presence of public members or press personnel. However, the parliamentary debate on the budget is broadcasted on Radio and Television Hansard, available to public on request at a cost of \$5 for a day's hansard.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ol style="list-style-type: none"> Yes, the committees release very informative reports, which include all written testimony presented at the hearings. Yes, the committees release reports, but some details are excluded. Yes, the committees release reports, but they are not very informative. No, the committees do not release reports or do not hold public hearings. Not applicable/other (please comment). <p><u>Citation:</u> Interview with Mr. Edward Blakelock (Secretary to the House of Representatives) on 10th October 2007.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <p>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</p> <p>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The Legislature is provided no information on secret items.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <p>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</p> <p>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</p> <p>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</p> <p>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> 1997 Fiji Islands Constitution. Section 49 (1) says: The Senate may not amend bills imposing taxation or appropriating revenue moneys. The Senate may recommend amendments to the Lower House (this is where elected parliamentary members sit) but the Lower House is not obliged to agree.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u> 2006 Budget Estimate page 12 - 315.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> a. In-year reports on actual expenditure are released at least every month. b. In-year reports on actual expenditure are released at least every quarter. c. In-year reports on actual expenditure are released at least semi-annually. d. In-year reports on actual expenditure are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Interview with Principal Economic Planning Officer, Budget Division, Level 9, Mr. Sanjay Prasad; 4th October, 2007.</p> <p><u>Comment:</u> Section 43 of the Finance Management Act 2004 says that "The Minister must table in the House of Representatives a quarterly appropriation statement for each of the first, third and fourth quarters of a financial year. The quarterly appropriation statement for a quarter must be tabled - (a) within 2 months after the end of the quarter; or (b) if the House is not sitting in the last 7 days of the second month after the end the quarter and the report has not been tabled, within 3 sitting days of the House after the end of that second month. However, in practice, the provisions of the Act were not followed because according to the Ministry official, the government did not gear its procedures to table reports when required. The in-year reports which is a monthly or quarterly report started from this year, 2007 but this does not go to the parliament as there is no parliament at the moment (after December, 2006 Military takeover). Hence, the quarterly reports are tabled in-house at the Ministry of Finance to the Board known as the CSB- Cabinet Sub-Board.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> Yes, in-year reports cover all expenditures. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. Yes, in-year reports cover less than two-thirds of expenditures. No in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> Interview with Principal Economic Planning Officer, Budget Division, Level 9, Mr. Sanjay Prasad; 4th October, 2007.</p> <p><u>Comment:</u> It is produced for internal purposes by the Ministry of Finance, National Planning & Sugar Industry. However, it was supposed be made available to the public from 2007 but there is no parliament at the moment. Hence, when the parliament is re-activated, the intention is to table the In-Year Reports.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> The in-year reports on actual expenditures organized by administrative unit contain program-level detail. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. Not applicable/other (please comment). <p><u>Citation:</u> Interview with Principal Economic Planning Officer, Budget Division, Level 9, Mr. Sanjay Prasad; 4th October, 2007.</p> <p><u>Comment:</u> Produced but not released to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> Yes, comparisons are made for all expenditures. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. Yes, but comparisons are made for less than two-thirds of expenditures. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> Interviewed Official from Ministry of Finance: Ashwin Nand, Budget Division.</p> <p><u>Comment:</u> In-year reports are produced but NOT available to the public. However, it is produced with comparisons of actual year-to-date expenditure with original estimate for that period (based on enacted budget)-and this was confirmed by sighting the document during the interview.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ol style="list-style-type: none"> In-year reports on actual revenue collections by source of revenue are released at least every month. In-year reports on actual revenue collections are released at least every quarter. In-year reports on actual revenue collections are released at least semi-annually. In-year reports on actual revenue collections by source of revenue are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Interview with Principal Economic Planning Officer, Budget Division, Level 9, Mr. Sanjay Prasad; 4th October, 2007. It is produced for internal purposes. This is on a monthly basis to track the revenue performance and compare it with monthly expenditures. From here a monthly fiscal report is generated by Ministry of Finance for internal use and relevant actions are taken based on this report.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ol style="list-style-type: none"> In-year reports cover the actual revenue collections of all sources of revenue. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. In-year reports on actual revenue collections are not released to the public. Not applicable/other (please comment). <p><u>Citation:</u> Interviewed Official from Ministry of Finance: Ashwin Nand, Budget Division.</p> <p><u>Comment:</u> Sighted the document which is not meant for public release. If it was released to the public then the best answer would have been (a).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> Yes, comparisons are made for all revenue sources. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. Yes, but comparisons are made for less than two-thirds of revenue sources. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> Interview with Principal Economic Planning Officer, Budget Division, Level 9, Mr. Sanjay Prasad; 4th October, 2007.</p> <p><u>Comment:</u> The in-year reports are not released to the public as there is no parliament at the moment. The reports are submitted in-house and are tabled to a Board known as the Cabinet Sub-Board within the Ministry of Finance.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Interview with Principal Economic Planning Officer, Budget Division, Level 9, Mr. Sanjay Prasad; 4th October, 2007.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Interview with Principal Economic Planning Officer, Budget Division, Level 9, Mr. Sanjay Prasad; 4th October, 2007.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> a. Reports are released 1 month or less after the end of the period. b. Reports are released 2 months or less (but more than 1 month) after the end of the period. c. Reports are released more than 2 months after the end of the period. d. In-year reports are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Interview with Principal Economic Planning Officer, Budget Division, Level 9, Mr. Sanjay Prasad; 4th October, 2007.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?
- a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.
 - b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.
 - c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.
 - d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.
 - e. Not applicable/other (please comment).

Citation:

Interview with Principal Economic Planning Officer, Budget Division, Level 9, Mr. Sanjay Prasad; 4th October, 2007.

Comment:

Section 44 of the Finance Management Act 2004 says that "The Minister must table in the House of Representatives a mid-year fiscal statement for each the first 6 months of each financial year. The mid-year fiscal statement for the period of 6 months must be tabled -

(a) within 2 months after the end of the period; or

(b) if the House is not sitting in the last 7 days of the second month after the end the period and the report has not been tabled, within 3 sitting days of the House after the end of that second month.

However, in practice, the provisions of the Act were not followed because according to the Ministry official, the government did not gear its procedures to table reports when required. However, through interview with the Ministry official, the mid-year reports which is a 6 monthly report started from this year, 2007 but this does not go to the parliament as there is no parliament at the moment (after December, 2006 Military takeover). Hence, the mid-year reports which basically include the monthly or quarterly reports are tabled in-house at the Ministry of Finance to the board known as the CSB- Cabinet Sub-Board.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

d

<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ol style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> Interview with Principal Economic Planning Officer, Budget Division, Level 9, Mr. Sanjay Prasad; 4th October, 2007.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ol style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> Interview with Principal Economic Planning Officer, Budget Division, Level 9, Mr. Sanjay Prasad; 4th October, 2007.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u> Interview with Principal Economic Planning Officer, Budget Division, Level 9, Mr. Sanjay Prasad; 4th October, 2007.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ol style="list-style-type: none"> Yes, the executive seeks approval from the legislature before shifting funds between administrative units. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). Not applicable/other (please comment). <p><u>Citation:</u> STANDING ORDERS TO THE HOUSE OF REPRESENTATIVES -Part 10 - Financial Procedures; Section 85 states that: (1) The Chairman of the Committee of Supply orders the Secretary General to call each head of the Estimates in turn, whereupon debate may take place on any matter related to each head. (2) Subject to the provisions of section 179 of the Constitution, an amendment to any head, subhead or item may be moved without notice during the course of debate. (3) If more than one amendment is moved to the same head, subhead or item, an amendment for an increase of any sum has precedence over an amendment for its</p>	a

reduction, and an amendment for a greater reduction has precedence over an amendment for a lesser reduction.

(4) Only the following forms of amendment are in order in the Committee of Supply on the Estimates:

(a) "That head...be increased by \$... (in respect of subhead...)/ (item...);

(b) "That head...be decreased by \$... (in respect of subhead...)/ (item...);

(c) "That subhead.../item...be left out of head..."

(5) When no further Members wish to speak on any head, subhead or item the Chairman puts the question upon any amendment which may have been proposed.

(6) At the conclusion of all proceedings in relation to a head the Chairman puts the question and if an amendment had been made to any part of the head puts the question, "That the amount of head...as amended, be approved."

(7) After the question on any amendment has been decided, or if no amendment is moved, the Secretary-General calls the next head.

(8) Debate on every amendment is confined to the head, subhead or item to which the amendment refers.

Comment:

Researcher's Response to this Question was "a."

Peer Reviewer One Comment: A more appropriate response to this question would be "a." Legislations are set out to adhere to such shifts of funds (as per the details given above citation).

Peer Reviewer Two Comment: A more appropriate response to this question would be "b."

Researcher Response: I retain my view that "a" is the most appropriate answer. The executive seeks approval from the legislature before shifting funds from administrative units. A collective decision is made to agree with the shifts. It's not that a notification is sent in such case.

IBP Comment: IBP editors chose answer, "a" to maintain the consistency of the assumptions used in selecting answers across the countries.

<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ol style="list-style-type: none"> a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. d. No, the procurement process was not open and competitive in practice. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There were some reported instances of irregularities through the media and the Auditor General's Report. e.g. PP No.78 of 2006; Pg 7 of Section 30. PP No.80 Of 2006; Pg14 of Section 49.</p> <p><u>Researcher's Response to this Question was "b."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "b." Open and competitive processes are followed as shown in the Auditor General's Reports and as covered by the media.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "c."</p> <p><u>Researcher Response:</u> I retain my view that "b" is the most appropriate answer Though choices "b" are "c" are very close and technical, I am inclined to choose "b" as the most appropriate answer given the question is only asking for the "procurement of goods and services." I would say there were no significant reported instances of irregularities.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "b" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	b
<p>98. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u> Interview with Mr. Edward Blakelock (Secretary to the House of Representatives) on 10th October 2007.</p>	a

STANDING ORDERS TO THE HOUSE OF REPRESENTATIVES -Part 10 -
Financial Procedures

Comment:

In certain cases it is approved before the funds are expended

STANDING ORDERS TO THE HOUSE OF REPRESENTATIVES -Part 10 -
Financial Procedures ; Section 85 states that:

(1) The Chairman of the Committee of Supply orders the Secretary General to call each head of the Estimates in turn, whereupon debate may take place on any matter related to each head.

(2) Subject to the provisions of section 179 of the Constitution, an amendment to any head, subhead or item may be moved without notice during the course of debate.

(3) If more than one amendment is moved to the same head, subhead or item, an amendment for an increase of any sum has precedence over an amendment for its reduction, and an amendment for a greater reduction has precedence over an amendment for a lesser reduction.

(4) Only the following forms of amendment are in order in the Committee of Supply on the Estimates:

(a) "That head...be increased by \$... (in respect of subhead...)/ (item...);

(b) "That head...be decreased by \$... (in respect of subhead...)/ (item...);

(c) "That subhead.../item...be left out of head..."

(5) When no further Members wish to speak on any head, subhead or item the Chairman puts the question upon any amendment which may have been proposed.

(6) At the conclusion of all proceedings in relation to a head the Chairman puts the question and if an amendment had been made to any part of the head puts the question, "That the amount of head...as amended, be approved."

(7) After the question on any amendment has been decided, or if no amendment is moved, the Secretary-General calls the next head.

(8) Debate on every amendment is confined to the head, subhead or item to which the amendment refers.

Peer Reviewer One Comment: A more appropriate response to this question would be "b." Legislations are set out as per the details in the "Standing Orders to the House of Representatives," Part 10 of Financial Procedures; Section 85.

Peer Reviewer Two Comment: A more appropriate response to this question would be "a."

Researcher Response: I agree with Peer Reviewer Two that "a" would be the best answer due to: The second part of Choice "a" says "or the executive rarely proposes a supplemental budget." Keyword here is "rarely." This is very true for instances like a coup. In addition, Choice "b" may not be the best due to the second part of it, which says "or the executive implements supplemental budgets without ever receiving approval from the legislature." In practice, the executive does not implement supplemental budgets without ever receiving approval from the legislature. Keyword here is "without ever." Hence Choice "a" would be the most appropriate answer as suggested by Peer Reviewer Two. Also my initial comment indicates that the first part of choice "a" is also valid.

<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. e. Not applicable/other (please comment). <p><u>Citation:</u> Interview with Mr. Edward Blakelock (Secretary to the House of Representatives) on 10th October 2007.</p> <p><u>Comment:</u> Greater than 10% of the original budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?

- a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.
- b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.
- c. Expenditures are approved after the end of the fiscal year, for example in the next budget.
- d. Such expenditure takes place without legislative approval.
- e. Not applicable/other (please comment).

Citation:

This is based on an interview with Mrs. Davina Whippy at the Budget Division, Ministry for Finance. Also I have sighted cited the 2004 Finance Management Act, which is consistent with what was told during the interview.

Comment:

Expenditures are approved before the funds are expended.

Researcher's Response to this Question was "a."

Peer Reviewer One Comment: A more appropriate response to this question would be "d." This is based on the interview.

Peer Reviewer Two Comment: A more appropriate response to this question would be "b."

Researcher Response: I chose my answer "e" because the contingency fund account no longer exists under the new "2004 Financial Management Act," which is currently in force. It was there under the old "1981 Financial Management Act" and the answer would have been "a" in that case. Also in that case the answer would not have been "d," "c" or "b." A maximum of \$2m was allocated under the contingency fund for expenses not identified in the budget, example, natural disasters where the Minister for Finance was required to get approval from the Parliament in order to withdraw funds from this account. In the events when there was no parliament, the 1981 Act stated that the Minister for Finance had the authority to approve the withdrawal of funds from the account.

IBP Comment: IBP editors chose answer, "e" to maintain the consistency of the assumptions used in selecting answers across the countries.

e

Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> a. The report is released six months or less after the end of the fiscal year. b. The report is released 12 months or less (but more than six months) after the end of the fiscal year. c. The report is released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation:</u> Accounts and Finance Appendices 2005. Independent Audit Report for the Annual Financial Statement for year ended 2005-Parliamentary Paper no: 71 of 2006</p> <p><u>Comment:</u> Reports can be purchased. Not available on the Internet.</p> <p><u>Peer Reviewer One Comment:</u> Independent Audit Report for the Annual Financial Statement for the Year 2005 Parliamentary Paper No. 75 is available on the internet, see www.oag.gov.fj. Clarification of the Parliamentary Paper Number is required in this instance.</p> <p><u>Peer Reviewer Two Comment:</u></p>	b

102. In the year-end report have the data on the actual outcomes been audited?

- a. Yes, all data on actual outcomes have been audited.
- b. At least two-thirds, but not all, of the data on actual outcomes have been audited.
- c. Less than two-thirds of the data on actual outcomes have been audited.
- d. None of the data on actual outcomes has been audited, or a year-end report is not released.
- e. Not applicable/other (please comment).

Citation:

Interview with Mr. Edward Blakelock (Secretary to the House of Representatives) on 10th October 2007

Interview with the Auditor-General on 9 October.

Ministry of Finance and National Planning Independent Audit Report; 2005

Comment:

The Audit Report is published in a book as a Parliamentary Paper together with a summarized version of Government's finances. However the Accounts and Finance Appendices are contained as a separate document. It would appear that the 2005 document was not tabled in Parliament as there is no Parliamentary Paper reference and the Auditor-General and the Secretary to Parliament could not recall or find reference to it being tabled.

Peer Reviewer One Comment: A more appropriate response to this question would be “a.” This is based on the interview.

Peer Reviewer Two Comment: A more appropriate response to this question would be “d.” The audit is actually an “input” audit rather than an “output or outcome” audit.

Researcher Response: I suggest the answer should remain “a.”

The question is not specifically asking on “input” or “outcome” audits. It is asking audit in general, hence I retain my answer as “a.” In case of Fiji, audit of annual accounts are done by the Auditor General's Office (independently) and then the audited accounts are tabled to the Parliament for endorsement. If no parliament exists (as it is currently), it is tabled to the Cabinet.

IBP Comment: IBP editors chose answer, “a” to maintain the consistency of the assumptions used in selecting answers across the countries.

a

103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Accounts and Finance Appendices 2005.
Independent Audit Report for the Annual Financial Statement for year ended 2005
Parliamentary paper no: 71 of 2006.

Comment:

Narrative discussions are not sufficient and non-financial information is not included.

Peer Reviewer One Comment: A more appropriate response to this question would be “b.” Independent Audit Report for the Annual Financial Statement for the Year 2005 Parliamentary Paper No. 75 is available on the internet, see www.oag.gov.fj. Clarification of the Parliamentary Paper Number is required in this instance

b

Peer Reviewer Two Comment: A more appropriate response to this question would be “d.”

Researcher Response: I retain my view that “b” is the most appropriate answer. The actual outcomes as well as enacted levels are presented in the Year-End Report. My selection of this answer is also consistent with Peer Reviewer One, however, the Reviewer mentioned on the clarification of the Parliamentary Paper Number. Actually there are two documents for the Year-End Report that are prepared, audited and tabled simultaneously. One is the thicker one that is more quantitative while the other one is quite thin that provides quantitative explanations as well with major statistical tables. One of these is available online at www.oag.gov.fj with a different paper number. The one I was referring to was obtained from the Ministry of Finance with a different paper number as in my comment above. The quantitative explanations may not be sufficient enough though (see my initial comment).

IBP Comment: IBP editors chose answer, “b” to maintain the consistency of the assumptions used in selecting answers across the countries.

<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). d. No explanation of the differences is provided, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Accounts and Finance Appendices For the Year Ended 31st December 2005, Appendix 7, pgs. 13-18. Independent Audit Report for the Annual Financial Statement for year ended 2005- parliamentary paper no: 71 of 2006.</p> <p><u>Comment:</u> It can be noted that the "Annual Financial Statement" is prepared by the Ministry of Finance and then sent to the Auditor General for its Independent Report where it is released as an "Independent Audit Report for the Annual Financial Statement." Hence, this document is used as a Year-End Report as well as an Audited document.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d."</p> <p><u>Researcher Response:</u> I retain my view that "a" is the most appropriate answer The actual outcomes and enacted levels are presented in the report.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "a" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>a</p>
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<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Accounts and Finance Appendices For the Year Ended 31st December 2005, Appendix 5, pg. 8 & Appendix 6, pgs. 9-12.</p> <p><u>Comment:</u> Reasoning behind the differences is not presented in the Accounts and Finance Appendices. Information presented is mainly quantitative.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> "Annual Financial Statement For the Year Ended 31st December 2005" and "Accounts and Finance Appendices For the Year Ended 31st December 2005."</p> <p><u>Comment:</u> The explanation on differences in macroeconomic forecast for the fiscal year versus actual for that year is not presented in this document.</p> <p><u>Researcher's Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response would be "b."</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d." The reason being that the audit is a traditional input oriented audit, used primarily to examine if process were followed in the utilization of taxpayers resources as approved by the legislature.</p> <p><u>Researcher Response:</u> I retain my view that "d" is the most appropriate answer.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	d

<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Accounts and Finance Appendices For the Year Ended 31st December 2005. Annual Financial Statement For the Year Ended 31st December 2005</p> <p><u>Comment:</u> No, an explanation is not presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Accounts and Finance Appendices For the Year Ended 31st December 2005. Annual Financial Statement For the Year Ended 31st December 2005</p> <p><u>Comment:</u> No, an explanation is not presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Accounts and Finance Appendices For the Year Ended 31st December 2005. Annual Financial Statement For the Year Ended 31st December 2005.</p> <p><u>Comment:</u> No, an explanation is not presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key issues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented on extra-budgetary funds, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Interview with Mr. Edward Blakelock (Secretary to House of Representatives) on 10th October 2007.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p><i>The Independence and Performance of the Supreme Audit Institution</i></p>	

111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?

- a. Final audited accounts are released to the public six months or less after the end of the fiscal year.
- b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.
- c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.
- d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.
- e. Not applicable/other (please comment).

Citation:

Interview with the Auditor General of Fiji Islands, Mr.Eroni Vatuloka on 9th October, 2007.

Comment:

2005 Independent Audit Report is a Parliamentary Paper no. 71 of 2006 but Ministry of Finance's Accounts and Finances Appendices 2005 is not a Parliamentary Paper. Whereas, Accounts and Finance 2004 was a Parliamentary Paper no.80 of 2005

Note: For 2005 Accounts, Parliamentary Paper No. 75, 76, 77, 78, 79, 80 were tabled to the Parliament on 15th November 2006. Parliament Paper No: 71 was tabled on 22nd September, 2006. Parliament Paper No. 100 has not been tabled to the Parliament yet. The report was done and completed by the Auditor but could not be tabled because of the Military takeover in December 2006.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

b

112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?

- a. All expenditures have been audited and the reports released to the public.
- b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.
- c. Expenditure representing less than two-thirds of expenditure have been audited.
- d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year.
- e. Not applicable/other (please comment).

Citation:

Interview with the Auditor General of Fiji Islands, Mr. Eroni Vatuloka on 9th October, 2007.

Independent Audit Report; Parliamentary Paper no.106 of 2006

Independent Audit Report on General Social Services Sector; Vol. 3; Parliamentary Paper no.78 Of 2006. Independent Audit Report on General Admins Sector; Vol. 2: Parliament Paper no.77 of 2006. Audit Report on whole of Government Financial Statements and Annual Appropriation 2005; Vol. 1, Parliament Paper no. 75 of 2006. Audit Report on Economic Services Sector 2005, Vol 4, Parliament Paper 79 of 2006. Audit Report on Infrastructure Sector 2005, Vol. 5.PP no. 80 of 2006. Audit Report on Statutory Authorities 2005, Vol. 6, pp no.100 of 2006. Audit Report on Passport Services, PP no. 107 of 2006. Report on Audit of Municipal Councils 2005, Vol. 7, PP no. 101 of 2006. Special Investigation Report 2005/2006, Vol. 10, PP no. 104 of 2006.

Comment:

Note: For 2005 Accounts, Parliamentary Paper No. 75, 76, 77, 78, 79, 80 was tabled to the Parliament on 15th November 2006. Parliament Paper No: 71 was tabled on 22nd September, 2006. Parliament Paper No. 100 has not been tabled to the Parliament yet because of the Military Takeover December 2006.

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “e.” The situation in Fiji is a bit complicated given the intervention by the Military.

Researcher Response: I retain my view that “a” is the most appropriate answer. All expenditures have been audited two years after the completion of a fiscal year. The audit report for fiscal year 2005 was tabled in the Parliament:

http://www.oag.gov.fj/reports_2005/govt_financial_statements.html, This satisfies first part of the selection of the answer that all expenditures were audited i.e. for 2005-2007. For fiscal year 2006 and 2007, since there is no parliament at the moment, it was tabled to the Cabinet and got endorsed and is available to the public on request from the Ministry of Finance, which satisfies the second part of the answer.

IBP Comment: IBP editors chose answer, “a” to maintain the consistency of the assumptions used in selecting answers across the countries.

a

<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. The annual audit report(s) includes one or more executive summaries summarizing the report's content. b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or were released more than 24 months after the end of the fiscal year. c. Not applicable/other (please comment). <p><u>Citation:</u> Interview with the Auditor General of Fiji Islands, Mr. Eroni Vatuloka on 9th October, 2007. Various Parliamentary Papers.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>114. 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?</p> <ul style="list-style-type: none"> a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed. b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature. c. Not applicable/other (please comment). <p><u>Citation:</u> Interview with the Auditor General of Fiji Islands, Mr. Eroni Vatuloka on 9th October, 2007. Section 168 of the 1997 Fiji Islands Constitution states that (1) The Auditor General is appointed by the Constitutional Offices Commission following consultation by it with the relevant sector standing committee of the House of Representatives. Section 172 of the 1997 Fiji Islands Constitution on "Removal from the office or cause" says that the President may remove the Auditor General from office for inability to perform the functions of his or her office (whether arising from infirmity if body or mind or any other cause) or for misbehavior, and may not otherwise be removed.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, the SAI releases to the public audits of all extra-budgetary funds. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> Interview with the Auditor General of Fiji Islands, Mr. Eroni Vatuloka on 9th October, 2007.</p> <p><u>Comment:</u> It is asking about extra-budgetary funds, which is not reflected of the executive's budget. SAI does not audit such funds.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation:</u> Interview with the Auditor General of Fiji Islands, Mr. Eroni Vatuloka on 9th October, 2007.</p> <p><u>Comment:</u> The Auditor-General cannot question a policy decision.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. 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. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Not applicable/other (please comment). <p><u>Citation:</u> Interview with the Auditor General of Fiji Islands, Mr. Eroni Vatuloka on 9th October, 2007.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ol style="list-style-type: none"> The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. Not applicable/other (please comment). <p><u>Citation:</u> Interview with the Auditor General of Fiji Islands, Mr. Eroni Vatuloka on 9th October, 2007.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. d. No, the SAI does not maintain any formal mechanisms of communication with the public. e. Not applicable. <p><u>Citation:</u> Interview with the Auditor General of Fiji Islands, Mr. Eroni Vatuloka on 9th October, 2007.</p> <p><u>Comment:</u> Communication through website at www.oag.gov.fj</p> <p><u>Researcher’s Response to this Question was “b.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.”</p> <p><u>Researcher Response:</u> I retain my answer as “b.” Based from the interview. No, I was not able to cite the number of communications received in a year.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>c</p>
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<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> Yes, all audit reports are scrutinized. Yes, most audit reports are scrutinized. Yes, some audit reports are scrutinized. No, audit reports are not scrutinized. Not applicable/other (please comment). <p><u>Citation:</u> Interview with the Auditor General of Fiji Islands, Mr. Eroni Vatuloka on 9th October, 2007.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” There is a sub committee of the Legislature called “Public Accounts Committee” which discusses it and comes up with recommendations on how to deal with the issues raised.</p>	a
<p>121. 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?</p> <ol style="list-style-type: none"> Yes, the executive reports publicly on what steps it has taken to address audit findings. Yes, the executive reports publicly on most audit findings. Yes, the executive reports publicly on some audit findings. No, the executive does not report on steps it has taken to address audit findings. Not applicable/other (please comment). <p><u>Citation:</u> Interview with the Auditor General of Fiji Islands, Mr. Eroni Vatuloka on 9th October, 2007.</p> <p><u>Comment:</u> The respective departments however, do not act on all the recommendations.</p> <p><u>Researcher’s Response to this Question was “c.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Researcher Response:</u> I retain my answer as “c.” Based from the interview I could not cite any public document in which the executive addresses audit findings.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	d

122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.
- b. Yes, a report is released, covering key audit recommendations, but some details are excluded.
- c. Yes, a report is released, but it lacks important details.
- d. No, a report is not produced or it is prepared for internal purposes only (please specify).
- e. Not applicable/other (please comment).

Citation:

Interview with the Auditor General of Fiji Islands, Mr. Eroni Vatuloka on 9th October, 2007. Interview with Edward Blakelock (Secretary to the House of Representatives) on 10th October 2007. Standing Orders to the House of Representatives,

Comment:

The respective Ministries prepare their end of year reports, which is audited by the Auditor General. The Auditor General then prepares his audit report and this is tabled to the Parliament with his recommendations for further actions. These recommendations are to be monitored by the Public Accounts Committee and the relevant Ministries should report back to the government on the actions they have taken within 3 months of the audit report recommendations being tabled to the Parliament.

d

STANDING ORDERS TO THE HOUSE OF REPRESENTATIVES section 108 on Public Accounts Committee states that:

- (1) There shall be a select committee called the Public Accounts Committee which shall consist of twelve members of the House.
- (2) The Chairperson, who shall be a Member of the Opposition nominated by the Leader of the Opposition, and members of the Committee, shall be appointed by the Speaker after consultation with the Prime Minister and the Leader of the Opposition soon after the commencement of each session.
- (3) In the absence of the appointed Chairperson from any meeting an Opposition Member shall preside.
- (4) Eight Members of the Committee shall form a quorum.
- (5) The Public Accounts Committee shall examine the accounts of the Government of Fiji in respect of each financial year together with any report of the Auditor-General thereon, and such other accounts laid before Parliament as the Committee may think fit and shall report thereon to the House. The Committee's report shall be published as a House Paper and laid on the Table.
- (6) The Government must report within 3 months of the House Paper being tabled.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u> Interview with the Auditor General of Fiji Islands, Mr.Eroni Vatuloka on 9th October, 2007.</p> <p><u>Comment:</u> E.g. the Police Department has a Special Branch which has specific funds to pay its informers and this account is not audited by the Auditor General.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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Additional Comments:

Please use this section to add any additional comments.

Researcher Additional Comments:

TI Fiji had tested with Ministry of Finance in trying to get the following source documents and results were as follows:

- 1) Budget Estimates (not on website)
- 2) Budget Supplement (not on website)
- 3) Budget Address (available on website)

The hardcopies of the above can be bought by the public at a cost of \$35 as a package including all the three documents mentioned above.

4) Strategic Development Plan (available on website) and public access to hard copies as long as enough copies in their library.

5) Strategic Policy Statement, Produced but not available on the Internet.

6) Accounts and Finance Appendices, not enough hard copies. Availability to public depends on the number of copies available.

7) Annual Corporate Plans (available on website) and public can get hard copies upon request. TI Fiji got one easily.

However, TI Fiji's experience was that before we could get any of the documents that we had requested, we were sent back and forth to different levels of the building, L5, 7, 8, 9, 10 before we obtained the documents. The employees were not aware exactly of which documents could be made available and on which level of the Ministry of Finance building.