

# Open Budget Index 2010

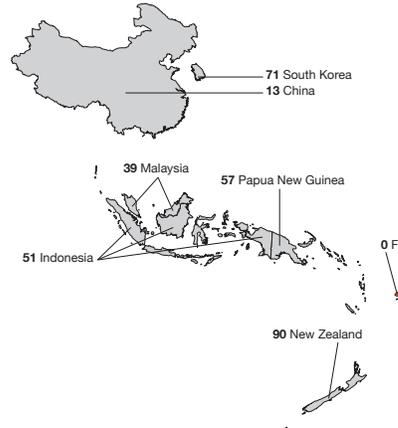
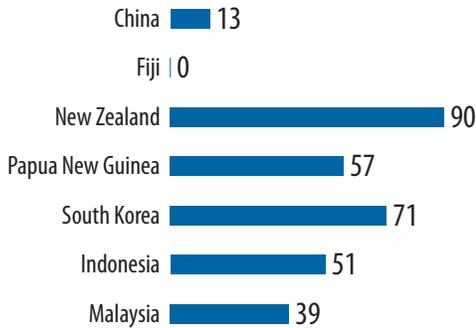


## Fiji



**Overall score: 0** (Out of 100) Provides scant information to the public in its budget documents during the year.

### How Does Fiji Compare to Its Neighbors?



## Key Findings

The scores for 92 questions from the Open Budget Survey (see text box) are used to compile objective scores and rankings of the relative transparency of each country's budget process. These scores constitute the Open Budget Index.

Fiji's OBI 2010 score is zero out of 100. It did not provide the public with any of the information on the central government's budget and financial activities assessed by the Survey. This makes it virtually impossible for citizens to hold the government accountable for its management of the public's money.

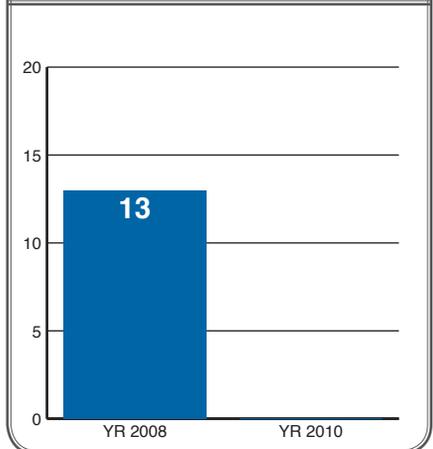
Fiji's OBI score decreased substantially from 2008 to 2010. It fell from 13 to 0 largely because Fiji no longer publishes its Pre-Budget Statement, Year-End Report, or Audit Report.

### Information in Public Budget Documents

#### Adequacy & Availability of Eight Key Budget Documents

Document	Level of Information Grade*	Publication Status
Pre-Budget Statement	E	Produced, Not Published
Executive's Budget Proposal	E	Produced, Not Published
Enacted Budget	E	Not Produced
Citizens Budget	E	Not Produced
In-Year Reports	E	Produced, Not Published
Mid-Year Review	E	Produced, Not Published
Year-End Report	E	Produced, Not Published
Audit Report	E	Produced, Not Published

### OBI Scores Over Two Surveys



\*Grades for the comprehensiveness and accessibility of the information provided in each document are calculated from the average scores received on a subset of questions from the Open Budget Survey. An average score between 0-20 (scant information) is graded as E; 21-40 (minimal) is graded as D; 41-60 (some) is graded as C; 61-80 (significant) is graded as B; and 81-100 (extensive) is graded as A.

The **Executive's Budget Proposal** is the government's most important policy instrument. It presents the ways the government plans to raise revenues and where these funds are allocated, thus transforming policy goals into action. In Fiji the Draft Budget Estimates 2009 and the Line Ministries Proposal 2009 make up the Executive's Budget Proposal. However these documents are not made public.

A **Pre-Budget Statement** sets forth the broad parameters that will define the government's forthcoming budget. Fiji produces a Budget Strategy and Strategic Policy Statement (Pre-Budget Statement) but does not make it public.

The **Enacted Budget** becomes a country's law and provides the baseline information for all budget analyses conducted during the budget year. In general terms, the Enacted Budget should provide data the public can use to assess the government's stated policy priorities and hold it to account. Fiji does not produce an Enacted Budget.

A **Citizens Budget** is a nontechnical presentation of a government's budget that is intended to enable the public — including those who are not familiar with public finance — to understand a government's plans. Fiji does not produce a Citizens Budget.

**In-Year Reports** provide a snapshot of the budget's effects during the budget year. They allow for comparisons with the Enacted Budget figures and thus can facilitate adjustments. Fiji produces but does not make public its Quarterly Fiscal Reports and Quarterly Expenditure & Commitments Reports (In-Year Reports).

The **Mid-Year Review** provides a comprehensive overview of the budget's effects at the midpoint of a budget year and discusses any changes in economic assumptions that affect approved budget policies. Information in this report allows the government, legislature, and the public to identify whether or not adjustments related to revenues, expenditures, or borrowing should be made during the last six months of the budget year. Fiji produces but does not make public its Mid-Year Fiscal Review.

The **Year-End Report** compares the actual budget execution to the Enacted Budget. The Year-End Report can inform policymakers on tax policies and debt requirements, as well as on priorities for major expenditures, facilitating adjustments for upcoming budget years. Fiji produces but does not make public its Annual Financial Statements (Year-End Reports).

The **Audit Report** is an evaluation of the government's accounts by the country's supreme audit institution (SAI). It reports whether the government has raised revenues and spent national revenue in line with the authorized budget, whether the government's bookkeeping is balanced and accurate, and whether there were problems in the management of public funds. Fiji produces but does not make public the complete version of the Auditor General's Report.

## OPEN BUDGET SURVEY 2010

### Fiji

The International Budget Partnership's Open Budget Survey assesses the availability in each country assessed of eight key budget documents, as well as the comprehensiveness of the data contained in these documents. The Survey also examines the extent of effective oversight provided by legislatures and supreme audit institutions (SAI), as well as the opportunities available to the public to participate in national budget decision-making processes.

Research to complete this country's Open Budget Survey was undertaken by:

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## Public Participation and Institutions of Accountability

Beyond improving the availability of key budget documents, there are other ways in which Fiji's budget process can be made more open. These include ensuring the existence of a strong legislature and SAI that provide effective budget oversight, as well as providing greater opportunities for public engagement in the budget process.

### Are oversight bodies effective in their budget role?

Oversight Institution	Strength**
Legislature	Zero
SAI	Weak

\*\*Legislature and SAI strengths are calculated from the average scores received for a subset of questions from the Open Budget Survey. An average score between 0-33 is graded as weak, 34-66 as moderate, and 67-100 as strong.

According to the Open Budget Survey, budget oversight provided by Fiji's legislature is inadequate because it does not:

1. have sufficient powers to amend the Executive Budget Proposal at the start of the year;
2. have sufficient powers to approve any changes made to the budget over the course of the fiscal year;
3. have sufficient time to discuss and approve a budget; and
4. hold open budget discussions or allow the public to be present during legislative hearings at which the executive testifies on its proposed budget.

According to the Open Budget Survey, budget oversight provided by Fiji's SAI is inadequate because it does not:

1. have full independence from the executive; the executive can remove the head of the SAI without seeking final consent from the legislature or judiciary;
2. have a high degree of discretion in law to select what it will audit;
3. have sufficient resources to meaningfully exercise its mandate;
4. issue timely Audit Reports on the final expenditures of national departments;
5. have proper channels of communication with the public;
6. have adequate legislative scrutiny of audits; and
7. have adequate reporting on the follow-up steps taken by the executive to address audit recommendations for remedial action.

## Recommendations

### Fiji should:

- publish on government websites the Executive's Budget Proposal, Pre-Budget Statement, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Reports (these documents are currently produced but are used for internal purposes only);
- produce and publish an Enacted Budget and a Citizens Budget;
- strengthen the role of the legislature and the SAI in the budget process; and
- provide opportunities for the public to attend legislative hearings on the budget.

