Fiji's score on the Open Budget Index shows that the government provides the public with scant information on the central government’s budget and financial activities during the course of the budget year. This makes it very difficult for citizens to hold government accountable for its management of the public’s money.

The Open Budget Index 2008 evaluates the quantity and type of information that governments make available to their publics in the seven key budget documents that should be issued during the budget year. One of the most important documents is the executive’s budget proposal. It should contain the executive’s plans for the upcoming year along with the cost of the proposed activities. The proposal should be available to the public and to the legislature prior to being finalized, at least three months before the start of the budget year to allow for sufficient review and public debate.

In Fiji, the proposal is not made available to the public, meaning citizens do not have a comprehensive picture of the government’s plans for taxing and spending for the upcoming year. Fiji does release a pre-budget statement, but this does not present the details of the upcoming budget.

Moreover, it is very difficult to track spending, revenue collection and borrowing during the year. Fiji does not publish its in-year reports or a mid-year review. Publishing these documents would greatly strengthen public accountability, since they provide updates on how the budget is being implemented during the year.

It is also difficult to assess budget performance in Fiji once the budget year is over. While a year-end report is produced, it is incomplete since it lacks important details such as the actual outcome for extra budgetary funds, thereby preventing thorough comparisons between what was budgeted and what was actually spent and collected. Also, though Fiji makes its audit report public, the government does not report on steps it has taken to address the audit report’s recommendations.

Access to the highly detailed budget information needed to understand the government’s progress in undertaking a specific project or activity remains limited. Fiji has not codified the right to access government information into law, and the relevant ministry does not typically respond to requests for information.

### Public Participation and Institutions of Accountability

Beyond improving access to key budget documents, there are other ways in which Fiji’s budget process could be made more open.

Opportunities for citizen participation in budget debates could be increased. For example, the legislature does not hold hearings on the hearings on the individual budgets of central government administrative units in which the public can participate.

The independence of Country’s Supreme Audit Institution is severely limited. The head of the SAI may be removed by the executive, and the SAI does not have a budget sufficient to fulfill its mandate.

---

**Overall score:** 12% Provides scant or no information to the public in its budget documents during the year.

---

**Highlights**

**Information in Public Documents**

Fiji’s score on the Open Budget Index shows that the government provides the public with scant information on the central government’s budget and financial activities during the course of the budget year. This makes it very difficult for citizens to hold government accountable for its management of the public’s money.

The Open Budget Index 2008 evaluates the quantity and type of information that governments make available to their publics in the seven key budget documents that should be issued during the budget year. One of the most important documents is the executive’s budget proposal. It should contain the executive’s plans for the upcoming year along with the cost of the proposed activities. The proposal should be available to the public and to the legislature prior to being finalized, at least three months before the start of the budget year to allow for sufficient review and public debate.

In Fiji, the proposal is not made available to the public, meaning citizens do not have a comprehensive picture of the government’s plans for taxing and spending for the upcoming year. Fiji does release a pre-budget statement, but this does not present the details of the upcoming budget.

Moreover, it is very difficult to track spending, revenue collection and borrowing during the year. Fiji does not publish its in-year reports or a mid-year review. Publishing these documents would greatly strengthen public accountability, since they provide updates on how the budget is being implemented during the year.

It is also difficult to assess budget performance in Fiji once the budget year is over. While a year-end report is produced, it is incomplete since it lacks important details such as the actual outcome for extra budgetary funds, thereby preventing thorough comparisons between what was budgeted and what was actually spent and collected. Also, though Fiji makes its audit report public, the government does not report on steps it has taken to address the audit report’s recommendations.

Access to the highly detailed budget information needed to understand the government’s progress in undertaking a specific project or activity remains limited. Fiji has not codified the right to access government information into law, and the relevant ministry does not typically respond to requests for information.

---

**Availability of Key Budget Documents and Citizens Budget (in order of expected release)**

<table>
<thead>
<tr>
<th>Document</th>
<th>Availability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Yes</td>
</tr>
<tr>
<td>Executive’s Budget Proposal</td>
<td>No</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>No</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>Yes</td>
</tr>
<tr>
<td>In-year Reports</td>
<td>No</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>No</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>Yes</td>
</tr>
<tr>
<td>Audit Report</td>
<td>Yes</td>
</tr>
</tbody>
</table>

---

**www.openbudgetindex.org**
The Open Budget Index evaluates the quantity and type of information available to the public in a country’s budget documents. A country’s placement within a performance category was determined by averaging the response to 91 questions on the Open Budget Questionnaire related to information contained in the eight key budget documents that all countries should make available to the public.

Research to complete the Open Budget Questionnaire was undertaken by:

Ms. Jenny Seeto & Ms. Razeen Ali
Jenny: Transparency International (Fiji) Limited
8th Floor, Civic Tower, Suva, Fiji
Tel: +679 331 3988
Razeen: Transparency International (Fiji) Limited
GPO Box 12642
Suva, Fiji
Tel: +679 330 4702
Email: Jenny: Jenny.seeto@fj.pwc.com
Razeen: programmeofficer@transparencyfiji.org
Website: www.transparencyfiji.org

The International Budget Project was established as part of the Center on Budget and Policy Priorities, a Washington, DC-based non-partisan non-profit research organization, in 1997 to support civil society organizations around the world interested in strengthening public budget processes, institutions and outcomes. For more information on the IBP and the Open Budget Initiative 2008, please visit www.openbudgetindex.org