

Open Budget Survey 2017

Questionnaire

Fiji

January 2018

COUNTRY QUESTIONNAIRE: FIJI

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016-17

Sources: The Government did not produce the Pre-Budget Statement. Furthermore, there is no mention of the document in the media reports or on the Ministry of Economy's website.

Comments: Researcher: Fiscal Year 2016 to 2017. Fiji used to have a calendar year for the financial year spanning from January to December. However, from this year, the Fijian Government changed the fiscal year from August 1 to July 31. Hence, for the 2016-17 National Budget, the Government did not produce the Pre-Budget Statement.

Peer Reviewer

Opinion: Agree with Comments

Comments: With the change in fiscal year reporting system Fiji government did not produce the Pre-Budget Statement.

Government Reviewer

Opinion: Not Qualified

Researcher response: The absence of the PBS document is due in part to the change in Fiji's fiscal year reporting system.

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

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: d.

Sources: The PBS is not made public nor is there any information available on its production for internal purposes only.

Comments: Researcher: The PBS was not available because of the change in the Fiscal Year. The Pre-Budget Statement is not available online which is the Ministry of Economy's website (www.economy.gov.fj (<http://www.economy.gov.fj>)) nor is there any mention of the document in the media reports.

Peer Reviewer

Opinion: Agree with Comments

Comments: Given that change in the fiscal year reporting the pre budget statement was not available to the public.

Government Reviewer

Opinion: Not Qualified

Researcher response: The absence of PBS document (in part) is due to the change in Fiji's fiscal year reporting system.

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: The document is not published at all.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

PBS-6b: If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

Answer: The Government did not produce the Pre-Budget Statement. Furthermore, there is no mention of the document in the media reports or on the Ministry of Economy's website.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

PBS-8: Is there a “citizens version” of the PBS?

a. Yes

b. No

Answer: b.

Sources: The Fijian Government does not produce a "citizens version" of the PBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: Fiscal year 2016-17

Sources: August 1 2016- July 31 2017

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 22 June 2016

Sources: The Budget address or the first reading of the 2016-17 Appropriation Bill was on 22nd June 2016.

Comments: Researcher: <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: c. (33)

Sources: The EBP was made available on 22 June 2016 for a budget year starting 01 August 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 22 June 2016

Sources: The Budget Proposal was made publicly available on the same day it was tabled in parliament.

Comments: Researcher: Budget Estimates 2016-17: <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>) Supporting documents: 1) Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address <http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a...> (<http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx>) 2) Budget Speech <http://www.parliament.gov.fj/getattachment/3d4065a9-da9f-42a...> (<http://www.parliament.gov.fj/getattachment/3d4065a9-da9f-42a1-90c0-50fff6b13428/Wednesday-22-06-2016>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

Answer: It was by accessing the Government Website to get the PDF version (2016-2017 Budget Estimates - Fiji Government) via Google. June 6, 2016 is the date below the web address. The content in sources box shows this..

Sources: 2016-2017 Budget Estimates - Fiji Government www.fiji.gov.fj/getattachment/97c4b8ba.../2016---2017-BUDGET-ESTIMATES.aspx (<http://www.fiji.gov.fj/getattachment/97c4b8ba.../2016---2017-BUDGET-ESTIMATES.aspx>) Jun 6, 2016 - 152,617.4. Gross Deficit. 620,662.3. Net Deficit As A Percent of GDP. 4.7%. Nominal GDP. 9,866,790. FIJI. BUDGET ESTIMATES. 2016-2017

Comments: Researcher: Supporting documents: 1) Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address <http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a...> (<http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx>) 2) Budget Speech <http://www.parliament.gov.fj/getattachment/3d4065a9-da9f-42a...> (<http://www.parliament.gov.fj/getattachment/3d4065a9-da9f-42a1-90c0-50fff6b13428/Wednesday-22-06-2016>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: Budget Estimates 2016-17 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Sources: Supporting documents: 1) Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address <http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a...> (<http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx>) 2) Budget Speech <http://www.parliament.gov.fj/getattachment/3d4065a9-da9f-42a...> (<http://www.parliament.gov.fj/getattachment/3d4065a9-da9f-42a1-90c0-50fff6b13428/Wednesday-22-06-2016>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: As noted that EBP is published in hard copy and available on the website those publications are in the PDF format. Data is not available in the downloadable way. This is prepared by the supporting ministries and such data may be obtainable from those agencies, e.g. Ministry of Finance, Fiji Islands Bureau of Statistics.

Government Reviewer

Opinion: Not Qualified

Researcher response: n/a

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: <http://www.fiji.gov.fj/Budget/2016-2017.aspx> (<http://www.fiji.gov.fj/Budget/2016-2017.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EBP-6b: If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: Fiji Budget 2016/17 <http://www.fiji.gov.fj/Budget/2016-2017.aspx> (<http://www.fiji.gov.fj/Budget/2016-2017.aspx>) Supporting documents: 1) Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address <http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a...> (<http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx>) 2) Budget Speech <http://www.parliament.gov.fj/getattachment/3d4065a9-da9f-42a...> (<http://www.parliament.gov.fj/getattachment/3d4065a9-da9f-42a1-90c0-50fff6b13428/Wednesday-22-06-2016>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: 2016- 2017 Budget Estimates

Sources: 2016-2017 Budget Supplement <http://www.fiji.gov.fj/Budget/2016-2017.aspx> (<http://www.fiji.gov.fj/Budget/2016-2017.aspx>) Budget Speech <http://www.parliament.gov.fj/getattachment/3d4065a9-da9f-42a...> (<http://www.parliament.gov.fj/getattachment/3d4065a9-da9f-42a1->

90c0-50fff6b13428/Wednesday-22-06-2016)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EBP-8: Is there a “citizens version” of the EBP?

a. Yes

b. No

Answer: b.

Sources: A "citizens version" of the EBP is not published by the government.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016-2017

Sources: Owing to a decision to change the fiscal year from Jan-Dec to July-June, the budget comes just six months after the 2016 budget which was tabled in November 2015. For OBS 2017, budget documents relating to the new fiscal year of August 1st to July 31st are being assessed. The change in fiscal year was announced in March 2016.

Comments: Researcher: "Budget Year" <http://fijitimes.com/story.aspx?id=347351> (<http://fijitimes.com/story.aspx?id=347351>) "Fiji's Economic resurgence and it's 2016-17 budget" <http://devpolicy.org/fijis-economic-resurgence-and-its-2016-...> (<http://devpolicy.org/fijis-economic-resurgence-and-its-2016-17-budget-20160726/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 07 July 2016

Sources: The dates highlighted above are obtained from Hansard Reports, which are official records of Parliamentary sessions. The National Budget Address for 2016-17 was announced by the Minister for Economy on Wednesday 22 June 2016. The Parliament deliberated, debated and endorsed the 2016-17 Budget on July 7 2016.

Comments: Researcher: Additional Media source: <http://fijisun.com.fj/2016/07/08/2016-17-budget-passed/> (<http://fijisun.com.fj/2016/07/08/2016-17-budget-passed/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)

Sources: The Parliament approved National Budget 2016-17 on July 7, 2016 and published it on July 14, 2016. The "2016- 2017 Appropriations Act" is available on the parliament's website: <http://www.parliament.gov.fj/Parliament-Business/Acts.aspx> (<http://www.parliament.gov.fj/Parliament-Business/Acts.aspx>)

Comments: Researcher: The hard copies of the Enacted Budget are made available at the Parliament Secretariat.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 14 July 2016

Sources: The dates of publication highlighted above for the 2016-2017 National Budget were ascertained through the live java script plug in.

Comments: Researcher: <http://www.parliament.gov.fj/getattachment/Parliament-Busine...> ([http://www.parliament.gov.fj/getattachment/Parliament-Business/Acts/ACT-NO-15-OF-2016-\(1\).pdf](http://www.parliament.gov.fj/getattachment/Parliament-Business/Acts/ACT-NO-15-OF-2016-(1).pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

Answer: Various media reports show that the budget was passed on July 7th 2016. Live Java script plug in was used to determine the date of publication for "2016-2017 Appropriations Act".

Sources: Other sources include the Hansard Reports (official reports of Parliamentary sessions), the Ministry of Economy website and media reports. <http://fijisun.com.fj/2016/07/08/2016-17-budget-passed/> (<http://fijisun.com.fj/2016/07/08/2016-17-budget-passed/>) <http://www.pireport.org/articles/2016/07/07/fiji-parliament-...> (<http://www.pireport.org/articles/2016/07/07/fiji-parliament-passes-16-billion-2016-17-budget>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: Act No. 15 of 2016 - 2016-2017 Appropriation Act 2016 <http://www.parliament.gov.fj/getattachment/Parliament-Busine...>
([http://www.parliament.gov.fj/getattachment/Parliament-Business/Acts/ACT-NO-15-OF-2016-\(1\).pdf](http://www.parliament.gov.fj/getattachment/Parliament-Business/Acts/ACT-NO-15-OF-2016-(1).pdf))

Sources: Link to parliament's website: <http://www.parliament.gov.fj/Parliament-Business/Acts.aspx> (<http://www.parliament.gov.fj/Parliament-Business/Acts.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Researcher response: n/a

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EB-6b: If you selected option "c" or "d" in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: "Act No. 15 of 2016 - 2016-2017 Appropriation Act 2016"

Sources: [http://www.parliament.gov.fj/getattachment/Parliament-Business/Acts/ACT-NO-15-OF-2016-\(1\).pdf](http://www.parliament.gov.fj/getattachment/Parliament-Business/Acts/ACT-NO-15-OF-2016-(1).pdf) ([http://www.parliament.gov.fj/getattachment/Parliament-Business/Acts/ACT-NO-15-OF-2016-\(1\).pdf](http://www.parliament.gov.fj/getattachment/Parliament-Business/Acts/ACT-NO-15-OF-2016-(1).pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EB-8: Is there a “citizens version” of the EB?

a. Yes

b. No

Answer: b.

Sources: The Government does not produce a "citizens version" of the Enacted Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY 2016- 17

Sources: N/A

Comments: Researcher: FY 2016-2017

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

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

- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

CB-2b: If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

Answer: The Government does not publish a "citizens' budget" as there is no such publication available on the Ministry of Economy's website.

Sources: There are also no media reports of a "citizens' budget" being published by the Government.

Peer Reviewer

Opinion: Agree with Comments

Comments: The Government of Fiji does not produce Citizens Budget which has been since independence in 1970.

Government Reviewer

Opinion: Not Qualified

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: N/A.

Sources: Please note that the Government put out a few pamphlets in the local newspapers about how the 2016-2017 Budget Allocation will be spent on roads by the Fiji Roads Authority. The 2016-2017 Budget Allocation was announced by the Minister for Economy on June 22, 2016 after changes were made to the financial year. However, the pamphlets are not available online.

Comments: Researcher: [HTTPS://WWW.NEWSWIRE.COM.FJ/BUSINESS/BUDGET/WINSTON-REBUILDI...](https://www.newswire.com.fj/business/budget/winston-rebuildi...)

([https://www.NEWSWIRE.COM.FJ/BUSINESS/BUDGET/WINSTON-REBUILDING-TOP-PRIORITY-IN-2016-17-BUDGET/](https://www.newswire.com.fj/business/budget/winston-rebuilding-top-priority-in-2016-17-budget/))

<http://fjivillage.com/documents/Budget1617/KPMG-Budget-Repo...> (<http://fjivillage.com/documents/Budget1617/KPMG-Budget-Report.PDF>)

<http://fjjione.tv/finance-minister-highlights-areas-of-prior...> (<http://fjjione.tv/finance-minister-highlights-areas-of-priority-in-the-2016-2017-national-budget/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: The CB is not published by the Government.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2015 and FY 2016

Sources: The fiscal year of the IYRs evaluated in this OBS questionnaire is 2015 and 2016 (covering period until 31 July 2016)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: d.

Sources: The IYRs, or Quarterly Appropriation Statement, are published online on the Parliament's website on www.parliament.gov.fj (<http://www.parliament.gov.fj>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: Issue Date: 26/9/16 - Appropriation Statement - 1 April 2016 to 31 July 2016 (2016 Q2 report: Issued within OBS time frame on 26 September 2016) Issue Date: 26/4/16 - Quarterly Appropriation Statement for Whole of Government as at 31 December 2015 Issue Date: 26/4/16 - Quarter 4 Appropriation Statement as at 31 December 2015 (2015 Q4 report: Published late on 26 April 2016) Issue Date: 6/11/15 - Quarter 3 2015 Appropriation Statement (2015 Q3 report: Issued within OBS timeframe on 6 November 2015) Issue date: 6/11/15- Mid Year 2015 Fiscal Statement (2015 Q2 report: Published late on 6 November 2016) Issue date 6/11/15 - Quarter 1 2015 Appropriation Statement (2015 Q1 report: Published late on 6 November 2015)

Sources: 2016 Q3 report: Published late on 09 Feb 2017 2016 Q2 report: Issued within OBS time frame on 26 September 2016 2016 Q1 report: Not produced 2015 Q4 report: Published late on 26 April 2016 2015 Q3 report: Issued within OBS timeframe on 6 November 2015 2015 Q2 report: Published late on 6 November 2016 2015 Q1 report: Published late on 6 November 2015

Comments: Researcher: The IYR's reports are available on the Parliament of Fiji website on <http://www.parliament.gov.fj/Parliament-Business/Annual-Repo...> (<http://www.parliament.gov.fj/Parliament-Business/Annual-Reports.aspx>) Three out of 4 most recently published In-year reports are published after the acceptable OBS time-frame.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The publication dates of the IYRs', or Quarterly Appropriation Statement, are highlighted on the website of the Parliament of Fiji.

Sources: The link of the IYR reports can be accessed on <http://www.parliament.gov.fj/Parliament-Business/Annual-Repo...>
(<http://www.parliament.gov.fj/Parliament-Business/Annual-Reports.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: Link to Quarterly reports: <http://www.parliament.gov.fj/Parliament-Business/Annual-Repo...> (<http://www.parliament.gov.fj/Parliament-Business/Annual-Reports.aspx>) Link to 2016 Q2 report: <http://www.parliament.gov.fj/getattachment/Parliament-Busine...>
(<http://www.parliament.gov.fj/getattachment/Parliament-Business/Annual-Reports/Appropriation-Statement-1-April-2016-to-31-July-2016.pdf>) Link to 2015 Q4 report: <http://www.parliament.gov.fj/getattachment/Parliament-Busine...> ([http://www.parliament.gov.fj/getattachment/Parliament-Business/Annual-Reports/Copy-of-Q4-2015-Appropriation-Statement-Final-220416-breakdown-\(3\).pdf.aspx](http://www.parliament.gov.fj/getattachment/Parliament-Business/Annual-Reports/Copy-of-Q4-2015-Appropriation-Statement-Final-220416-breakdown-(3).pdf.aspx)) Link to 2015 Q3 report: <http://www.parliament.gov.fj/getattachment/Parliament-Busine...> (http://www.parliament.gov.fj/getattachment/Parliament-Business/Annual-Reports/Quarter3_2015-Appropriation-Statement.pdf.aspx)

Sources: The publication of Quarterly appropriation report is inconsistent and late.

Comments: Researcher: There are no other evidences available on the performances of revenue part of the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)

- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: a.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: Quarterly appropriation reports are not published consistently on Fiji parliament's website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: "Quarterly Appropriation Statements"

Sources: <http://www.parliament.gov.fj/Parliament-Business/Annual-Reports.aspx> (http://www.parliament.gov.fj/Parliament-Business/Annual-Reports.aspx)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IYRs-8: Is there a “citizens version” of the IYRs?

a. Yes

b. No

Answer: b.

Sources: A "citizens version" of the IYR's are not published by the government.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: "FY 2015"

Sources: January 1 2015 - December 31 2015

Comments: Researcher: The Budget year for Fiji was changed in March 2016 from a calendar cycle to Aug 1- July 31 cycle. For this reason, FY 2015 is being assessed.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: d.

Sources: The MYR is not published online.

Comments: Researcher: The OBS methodology states that the MYR should be released no later than 3 months after the midpoint of the fiscal year. There was no mid-year review released for either FY 2015 or 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: N/A

Comments: Researcher: There has been no Mid-year fiscal statement released within the time frame required by the IBP which is no later than the three months after the reporting period.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: c.

Sources: n/a

Comments: Researcher: The Mid Year Fiscal Statement for 1 August 2016 to 31 January 2017 was presented in Parliament on 23 March 2017 as noted in the Parliamentary debates Daily Hansard (Pages 123-124) at <http://www.parliament.gov.fj/wp-content/uploads/2017/03/THUR...> (<http://www.parliament.gov.fj/wp-content/uploads/2017/03/THURSDAY-23RD-MARCH-2017-docx-FINAL.pdf>) Referred to as the Appropriation Statement – Mid-Year Fiscal Statement 1 August 2016 to 31 January 2017. It has not been published online on either Parliament or Ministry of Economy websites hence the "c" option. Note: the Mid Year Fiscal Statement for the previous fiscal year is assessed in the 2017 Open Budget Survey, as the Survey assesses documents that could be expected to be published prior to 31 December 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

MYR-6b: If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: The Mid Year fiscal statement was presented in Parliament on 23 March 2017 as the Parliament Hansard report records on Pages 923-924 at <http://www.parliament.gov.fj/wp-content/uploads/2017/03/THUR...> (<http://www.parliament.gov.fj/wp-content/uploads/2017/03/THURSDAY-23RD-MARCH-2017-docx-FINAL.pdf>) It has not been published on the Ministry of Economy or Parliamentary website hence the response for internal use only. Note: the Mid Year Fiscal Statement for the previous fiscal year is assessed in the 2017 Open Budget Survey, as the Survey assesses documents that could be expected to be published prior to 31 December 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

MYR-8: Is there a “citizens version” of the MYR?

a. Yes

b. No

Answer: b.

Sources: A "citizens version" of the MYR is not published by the government.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015

Sources: N/A

Comments: Researcher: YER 2015 should be published before the end of December 2016. Researcher has been consistently checking and monitoring the website of the Ministry of Economy and Parliament of Fiji respectively however there is no trace of the YER 2015. Furthermore, researcher is persistently attempting to seek an audience with the Ministry of Economy but to no avail.

Peer Reviewer

Opinion: Agree with Comments

Comments: As the fiscal year reporting has changed most of the 2015 documents are available while the for 2016-2017 budget period the available document is the ECONOMIC AND FISCAL UPDATE: SUPPLEMENT TO THE 2016-2017 BUDGET ADDRESS.

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: d.

Sources: The YER, or Annual Reports, are released more than 12 months after the end of the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: The YER of FY 2015 has not been made available online on the Ministry of Economy or the Parliament websites.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: N/A

Comments: Researcher: The YER for FY 2015 is not available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: The YER for FY 2015 is not available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: The year-end report for FY 2015 is not published on either Ministry of Economy or Parliament of Fiji's website.

Comments: Researcher: There is no record of the YER for FY 2015 being tabled in Parliament 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

YER-6b: If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: There are no records of the YER FY 2015 being tabled in Parliament after checking the Ministry of Economy and Parliament websites.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: Typically, the year-end report in Fiji is titled: "YYYY Financial Statement " or "Annual Report YYYY"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

YER-8: Is there a “citizens version” of the YER?

a. Yes

b. No

Answer: b.

Sources: The YER, or Annual Reports, are not produced for "citizens version".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2014

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: d.

Sources: The Audit Reports are released more than 18 months after the end of the budget year.

Comments: Researcher: Researcher notes that Audit Report for FY 2014 was available only for "Internal Use" as of December 31st 2016 (OBS research cut-off). Audit Report for FY 2014 was subsequently published online on 16 February 2017. <http://www.parliament.gov.fj/Parliament-Business/Hansard-Jou...> (<http://www.parliament.gov.fj/Parliament-Business/Hansard-Journals>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: There were no Auditor-General's Reports, or Audit Reports, released to the public by the Government from 2007-2014 since Fiji had a military-backed government. After the General Elections of September 2014, then the Public Accounts Committee (a Parliamentary committee) was tasked to scrutinize the Auditor-General's Reports from 2007-2014. As of December 31st 2016, the Public Accounts Committee is scrutinizing the 2014 Audit Reports.

Comments: Researcher: Auditor General's website: <http://www.oag.gov.fj/index.php/component/content/article/2-...> (<http://www.oag.gov.fj/index.php/component/content/article/2-uncategorised/66-reports>) As per OBS 2017 research period (ending December 31st 2016), only Audit Report for 2013 was published in October 2013. As per OBS methodology FY 2013 is not assessed. Audit Reports for FY 2014 and FY 2015 were made available in early 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

Answer: The Auditor-General submitted the Audit Reports to the Speaker of Parliament on that very date (September 30, 2014) as stated in the letter. The Audit report for FY 2014 was published online on 16 February 2017.

Sources: N/A

Comments: Researcher: It was made available after the 2017 OBS cut off date of 31 December 2016 and during that time was only available for internal use up till when it was published online.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: This is the URL of the Parliament site the AR documents can be found - <http://www.parliament.gov.fj/auditor-generals-report/> (<http://www.parliament.gov.fj/auditor-generals-report/>)

Sources: Website of the Office of the Auditor-General - www.oag.gov.fj (<http://www.oag.gov.fj>) The URL link of the Audit Reports can be accessed via <http://www.oag.gov.fj/index.php/component/content/article/2-...> (<http://www.oag.gov.fj/index.php/component/content/article/2-uncategorised/66-reports>), which is website of the Office of the Auditor-General. The fiscal year for AR evaluated for this survey is 2014. Researcher notes that Audit Report for FY 2014 was available only for "Internal Use" as of December 31st 2016 (OBS research cut-off). The Public Accounts Committee was scrutinizing these reports. Audit Report for FY 2014 was subsequently published on 16 February 2017. <http://www.parliament.gov.fj/Parliament-Business/Hansard-Jou...> (<http://www.parliament.gov.fj/Parliament-Business/Hansard-Journals>)

Comments: Researcher: The AR FY 2014 were made available on 16 February 2017 after the OBS cut of date of 31 December 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: n/a

Comments: Researcher: The AR for FY 2014 was made available after the OBS cut off date of 31 December 2017. The aforementioned was made available on 16 February 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: c.

Sources: Researcher notes that Audit Report for FY 2014 was available only for "Internal Use" as of December 31st 2016 (OBS research cut-off).

Comments: Researcher: The AR was only made available in February 2017 after the OBS cut-off-date of 31 December 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-6b: If you selected option "c" or "d" in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer: The Audit Report for FY 2014 was subsequently published online in February 2017. <http://www.parliament.gov.fj/Parliament-Business/Hansard-Jou...> (<http://www.parliament.gov.fj/Parliament-Business/Hansard-Journals.aspx>) . The report shows that it was transmitted to the parliament in October 2015, hence it is considered available for "Internal Use" only before being published online.

Sources: N/A

Comments: Researcher: Usually, the Audit Reports in Fiji are published way too late, which is essentially way past the reporting period.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question "n/a."

Answer: n/a

Sources: Typically, the Audit Reports are titled "Audit Report on Whole of Government Financial Statements and Annual Appropriation Statement YYYY" Audit Reports 2014 were subsequently made available on Parliament's website in February 2017. <http://www.parliament.gov.fj/Parliament-Business/Hansard-Jou...> (<http://www.parliament.gov.fj/Parliament-Business/Hansard-Journals.aspx>).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

a. Yes

b. No

Answer: b.

Sources: A "citizens version" of the Audit (Auditor-General's) Report is not published by the government.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

a. Yes

b. No

Answer: a.

Sources: At this juncture, there are 3 websites for disseminating government fiscal information. These include the Ministry of Economy (www.economy.gov.fj (<http://www.economy.gov.fj>)); Parliament of Fiji (www.parliament.gov.fj (<http://www.parliament.gov.fj>)) and Office of the Auditor General (www.oag.gov.fj (<http://www.oag.gov.fj>)).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Yes
- b. No

Answer: a.

Sources: The Ministry of Economy (www.economy.gov.fj (<http://www.economy.gov.fj>)); Parliament of Fiji (www.parliament.gov.fj (<http://www.parliament.gov.fj>)) and Office of the Auditor General (www.oag.gov.fj (<http://www.oag.gov.fj>)).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Yes
- b. No

Answer: a.

Sources: Ministry of Economy links to Government Finance; Government Budget - <http://www.economy.gov.fj/s/government-budget.html> (<http://www.economy.gov.fj/s/government-budget.html>) Annual Financial statements - <http://www.economy.gov.fj/s/annual-financial-statement> (<http://www.economy.gov.fj/s/annual-financial-statement>) Annual Report - [html http://www.economy.gov.fj/s/annual-report.html](http://www.economy.gov.fj/s/annual-report.html) (<http://www.economy.gov.fj/s/annual-report.html>)

Comments: Researcher: The websites in the sources box are linked to the Ministry of Economy website and these include financial statements and reports as well as budget estimates and supplements.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Yes
- b. No

Answer: b.

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

Peer Reviewer

Opinion: Agree with Comments

Comments: While infographics or visualizations for interpreting data and analysis are not given the source for the data is noted.

Government Reviewer

Opinion: Not Qualified

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

- a. Yes
- b. No

Answer: a.

Sources: The Financial Management Act 2004 was amended in the Parliament this year into Financial Management (Amendment) Act 2016. The Act essentially puts into place the conduct of public financial management and auditing. The Amendment Act can be accessed via <http://www.parliament.gov.fj/getattachment/Parliament-Busine...> ([http://www.parliament.gov.fj/getattachment/Parliament-Business/Acts/Act-10-Financial-Management-\(Amendment\)-\(2\).pdf.aspx](http://www.parliament.gov.fj/getattachment/Parliament-Business/Acts/Act-10-Financial-Management-(Amendment)-(2).pdf.aspx))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Yes
- b. No

Answer: a.

Sources: In regards to access to information, a Information Bill is currently before the Parliament for its endorsement. The Bill is designed to enable citizens to access government information and data. The Bill can be accessed via <http://www.parliament.gov.fj/getattachment/Parliament-Busine...> ([http://www.parliament.gov.fj/getattachment/Parliament-Business/Bills/2016-Bills/Bill-No-34-Information-\(1\).pdf](http://www.parliament.gov.fj/getattachment/Parliament-Business/Bills/2016-Bills/Bill-No-34-Information-(1).pdf)) Pertaining to government transparency, a Code of Conduct Bill is also before the Parliament for its endorsement. Furthermore, the Government is yet to establish the Accountability and Transparency Commission which would demand a higher conduct from public servants. The Bill can be accessed via <http://www.parliament.gov.fj/getattachment/Parliament-Busine...> ([http://www.parliament.gov.fj/getattachment/Parliament-Business/Bills/2016-Bills/Bill-No-22-Code-of-Conduct_ii-\(1\).pdf.aspx](http://www.parliament.gov.fj/getattachment/Parliament-Business/Bills/2016-Bills/Bill-No-22-Code-of-Conduct_ii-(1).pdf.aspx)) There are not any specific law which targets citizens participation, however, it is linked with Information Bill which essentially empowers them to access sound data and information from Government in order to keep abreast of evolving developments. The Bills highlighted above have an horizontal application, which states that it is applied all across the spectrum in general. However, the laws does not contain specific provisions for budget transparency or participation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditure data for the budget year is presented for all administrative units in the Budget Estimates 2016-2017. Table: Abstract of Expenditure by Functional Categories, pp.10-11. Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditure data for the budget year is presented by functional classification (with spending by administrative units grouped by functions) in the Budget Estimates 2016-2017. Table: Abstract of Expenditure by Functional Categories, pp.10-11. Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The 4-category functional classification presented in the Budget Estimates 2016-2107 document does not meet international (COFOG) standards. Table: Abstract of Expenditure by Functional Categories, pp.10-11. Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Other supporting document The Economic and Fiscal Update: Supplement to the 2016-2017 Budget indicate the use of International Monetary Fund that meets the international standards.

Government Reviewer

Opinion: Not Qualified

Researcher response: Acknowledging the PR's comment. A full review of the EBP document called by the PR (Economic and Fiscal update: Supplement to the 2016-2017 Budget) indicates no functional classification data table being presented in that document.

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditures for the budget year are presented by economic classification in the Budget Estimates 2016-2017 document. Table: Abstract of Expenditure by Standard Expenditure Group, p.9. Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Although the economic classification used in the Budget Estimates 2016-2017 document is not exactly aligned to international GFS standards, the main GFS economic classification categories are included. Table: Abstract of Expenditure by Standard Expenditure Group, p.9. Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditures for the budget year are presented for individual programs (covering all expenditures) in the Budget Estimates 2016-2017 document, with program-level data provided within sub-sections for each administrative entity. Table: Details of Expenditure, pp.12-307. Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditures estimates for a multi-year horizon are presented for all 3 expenditure classifications in the Budget Estimates 2016-2017 document: Administrative classification Table: Abstract of Expenditure by Functional Categories, pp.10-11. Economic classification Table: Abstract of Expenditure by Standard Expenditure Group, p.9. Functional classification Table: Abstract of Expenditure by Functional Categories, pp.10-11. Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Comments: Researcher: Note: The functional classification is assessed as not being fully compatible with international standards.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Program level expenditure data with estimates for a multi-year horizon covering all expenditures are presented in the Budget Estimates 2016-2017 document, with program-level data provided within sub-sections for each administrative entity. Table: Details of Expenditure, pp.12-307. Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Comments: Researcher: Note: The data provided for the two "outyears" (BY+1 and BY+2) are presented as "planned changes" to the BY estimates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: A summary table presenting data for individual sources of tax revenue for the budget year is provided in the Budget Estimates 2016-2017, p.346. Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: EBP documentation provides data for individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues. <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Comments: Researcher: OBS methodology requires that for a "score" of "a", the amount classified as "other" non-tax revenues must be no greater than 3%. Therefore, based on the amount classified as "Miscellaneous Fees" (\$4,143,300), the appropriate "score" is "b".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: A summary table presenting multi-year estimates for the main categories of revenue (tax and non-tax sources) for BY+1 and BY+2 is provided in the Budget Estimates 2016-2017, p.346. Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Data for multi-year estimates (including BY+1 and BY+2) for individual sources of revenue accounting for all revenues is in the Budget Estimates 2016-2017, pp.342-346. Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Estimates for all 3 indicators related to government borrowing and debt for the budget year are provided in EBP documentation: New borrowing for budget year: Table: Budget Funding Programme 2016-2017, p.8 Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx> Total outstanding debt at end of budget year: Table 4.5: Total Government Debt, p.36 Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address <http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx> Table 4.6: Cost and Risk Indicators for Existing Debt as at March 2016 Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address <http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx> Interest payment: 'Charges on Account of Public Debt', p.311 and following

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

14: Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Estimates for all 3 indicators related to the composition of government debt for the budget year are provided in EBP documentation, as well as information "beyond the core elements": Interest rates on outstanding debt: Table: Charges on Account of Public Debt, pp.308-340 Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx> Maturity profile: Table: Charges on Account of Public Debt, pp.308-340 Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx> Domestic versus external debt: Table 4.5: Total Government Debt, p.36 Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address <http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx> Some examples of the information provided "beyond the core elements": Extremely detailed information for individual domestic debt issuances and external loans Calculations of overall debt portfolio statistics, including: Average maturity profile Weighted average interest rates on debt Interest rate risks FX risks affecting debt Table 4.6: Cost and Risk Indicators for Existing Debt as at March 2016 Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address <http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

15: Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a

discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address provides extensive data and discussion of key macroeconomic indicators and forecasts underlying the budget projections. There is only 1 core element for which the required information is relatively limited. However, there is extensive narrative discussion across many key macroeconomic indicators, including extensive presentation of data and discussion for many key macroeconomic indicators “beyond the core elements”, thereby supporting a more favourable assessment of “b”, despite the absence of forecast data for interest rates. Nominal GDP: Appendix Table 1, pp.73-74 (including detailed breakdown by sectors) Inflation rate: Figure 1.3, p.10 and discussion with forecast data in paragraphs 1.21-1.22 Real GDP growth: Figure 1, p.8 and discussion with forecast data in paragraphs 1.16-1.18, p.9; and Appendix Table 2, pp.75-76 (including detailed breakdown by sectors) Interest rates: Figure 1.5, p.13 (only up to April 2016) Some samples of information provided “beyond the core elements”: Trade data - exports, imports and balance of payments, pp.10-12 Exchange rates, p.13 Foreign exchange reserves, 14 GDP by sectors, Appendix Table 1 and Table 2, pp.73-76 Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address <http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a...> (<http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx>)

Comments: Researcher: OBS methodology allows for an “upgrade” of the response from the “strict” application of assessment criteria when information for only one core element is missing or not complete, but when a substantial amount of information is provided for key indicators “beyond the core elements”. On the basis of this rule, the “score” has been “upgraded” from “c” to “b”.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

16: Does the Executive’s Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Substantive data and discussion for key macroeconomic “risk factors” is provided in the Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address, with particularly reference to Table 4.6: Cost and Risk Indicators for Existing Debt as at March 2016, p.37, which demonstrates some assessment of risks surrounding interest rates and the exchange rate, primarily focusing on debt servicing and repayment. Other elements of the narrative discussion in Chapters 1-4 of the same document also touch on risk factors surrounding macroeconomic developments and implied possible impacts on fiscal/budget projections. Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address <http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a...> (<http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: There is extensive data and narrative discussion outlining new policy proposals, spending amounts for those proposals and their relationship to the Government's policy priorities, with a central element of the new proposals and priorities being reconstruction from the devastation of recent cyclone. This extensive information about new spending proposal is provided in each of the three EBP documents: Detailed sector-specific discussion of budget initiatives containing explanation and estimates is provided in of the Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address, Chapter 6, pp.46-58 Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address <http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx>) Detailed discussion of specific budget initiatives, including proposed spending amounts, is also provided throughout the Budget Speech to Parliament Budget Speech <http://www.parliament.gov.fj/getattachment/3d4065a9-da9f-42a1-90c0-50fff6b13428/Wednesday-22-06-2016>) Finally, the provision of program-level spending data attributable to each administrative unit in the Budget Estimates provides comprehensive spending data, pp.12-308. Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: There is an extensive presentation of new revenue policies in the Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address, but without any estimates of the quantitative impacts on revenue collections. Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address Chapter 8, pp.65-72 <http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx>)

Peer Reviewer

Opinion: Agree with Comments

Comments: It covers how all new policy proposals affect revenues, but a detailed narrative discussion is not included.

Government Reviewer

Opinion: Not Qualified

Researcher response: Acknowledging the PR's comment but the available information in the IBP assessment does not include estimates of the quantitative impact that (all) new revenue policy proposals have on revenue collections.

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

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditures estimates for BY-1 are presented for all 3 expenditure classifications in the Budget Estimates 2016-2017 document: Administrative classification Table: Abstract of Expenditure by Functional Categories, pp.10-11. Economic classification Table: Abstract of Expenditure by Standard Expenditure Group, p.9. Functional classification Table: Abstract of Expenditure by Functional Categories, pp.10-11. Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Comments: Researcher: Note: The functional classification is assessed as not being fully compatible with international standards.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditures for BY-1 are presented for individual programs (covering all expenditures) in the Budget Estimates 2016-2017 document, with program-level data provided within sub-sections for each administrative entity. Table: Details of Expenditure, pp.12-307. Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditures estimates for BY-1 presented for all 3 expenditure classifications and for program-level spending in the Budget Estimates 2016-2017 document have all been updated: Administrative classification Table: Abstract of Expenditure by Functional Categories, pp.10-11. Economic classification Table: Abstract of Expenditure by Standard Expenditure Group, p.9. Functional classification Table: Abstract of Expenditure by Functional Categories, pp.10-11. Program-level expenditures Table: Details of Expenditure, pp.12-307. Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditures estimates for BY-2 are presented for all 3 expenditure classifications in the Budget Estimates 2016-2017 document: Administrative classification Table: Abstract of Expenditure by Functional Categories, pp.10-11. Economic classification Table: Abstract of Expenditure by Standard Expenditure Group, p.9. Functional classification Table: Abstract of Expenditure by Functional Categories, pp.10-11. Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Individual program-level expenditure estimates for BY-2 accounting for all expenditures are presented in the Budget Estimates 2016-2017 document in subsections for each administrative unit. Table: Details of Expenditure, pp.12-307. Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Actual expenditure data is presented for BY-2 for all 3 expenditure classifications and for program-level spending in the Budget Estimates 2016-2017 document: Administrative classification Table: Abstract of Expenditure by Functional Categories, pp.10-11. Economic classification Table: Abstract of Expenditure by Standard Expenditure Group, p.9. Functional classification Table: Abstract of Expenditure by Functional Categories, pp.10-11. Program-level expenditures Table: Details of Expenditure, pp.12-307. Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: A summary table presenting estimates for the main categories of revenue (tax and non-tax sources) for BY-1 is provided in the Budget Estimates 2016-2017, p.346. Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Data for individual sources of revenue for BY-1 accounting for all revenues is in the Budget Estimates 2016-2017, pp.342-346. Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

27: In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Revenue estimates for BY-1 presented in the Budget Estimates 2016-2017 document (pp.342-346) have all been updated/revised: Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Not Qualified

28: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: A summary table presenting data for the main categories of revenue (tax and non-tax sources) for BY-2 is provided in the Budget Estimates 2016-2017, p.346. Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

29: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: .Data for individual sources of revenue for BY-2 accounting for all revenues is presented in the Budget Estimates 2016-2017, pp.342-346. Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Actual data for BY-2 for all revenue sources is presented in the Budget Estimates 2016-2017 document, pp.342-346. Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Not Qualified

31: Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Estimates for all 6 core elements related to government borrowing and debt are presented for BY-1, in addition to substantive information beyond the core elements. Core elements presented in Economic and Fiscal Update: Supplement New borrowing for budget year: Figure 4.2, p.35 Total outstanding debt at end of budget year: Table 4.5: Total Government Debt, p.3 Domestic versus external debt: Table 4.5: Total Government Debt, p.36 Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address <http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a...> (<http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx>) Core elements presented in the Budget Estimates 2016-2017 Interest payments: Table: Summary of Head 52, p.340 Interest rates on outstanding debt: Table: Charges on Account of Public Debt, pp.308-340 Maturity profile: Table: Charges on Account of Public Debt, pp.308-340 Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>) Examples of the information provided "beyond the core elements": 1. Extremely detailed information for individual domestic debt issuances and external loans Table: Charges on Account of Public Debt, pp.308-340 Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>) 2. Calculations of overall debt portfolio statistics, including: Average maturity profile Weighted average interest rates on debt Interest rate risks FX risks affecting debt Table 4.6: Cost and Risk Indicators for Existing Debt as at March 2016 Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address <http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a...> (<http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

32: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The most recent year for which Government debt-related data presented in EBP documentation reflect actual outcomes is BY-2 (FY2014-15). Table: Charges on Account of Public Debt, pp.308-340 Table: Summary of Head 52, p.340 Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>) Figure 4.2, p.35 Table 4.5: Total Government Debt, p.36 Table 4.6: Cost and Risk Indicators for Existing Debt as at March 2016 Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address <http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a...> (<http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

33: Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...>

(<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Comments: Researcher: Answer choice "c" is selected based on the limited information provided on Trust Funds in the Executive's Budget Proposal.

Fiji Public Financial Management Improvement Programme file:///C:/Users/projectcoordinator/Downloads/pfm%20ip%202016%20-

2019_cabinet%20approved_1%20(3).pdf Republic of Fiji Government Gazette - Trust Accounts Amendment Decree 2012

<http://www.fiji.gov.fj/getattachment/dee9d45e-fd92-4b37-991e...> ([http://www.fiji.gov.fj/getattachment/dee9d45e-fd92-4b37-991e-ff723ce86edb/Decree-No-32---Trust-Accounts-\(Amendment\)-Decree-2.aspx](http://www.fiji.gov.fj/getattachment/dee9d45e-fd92-4b37-991e-ff723ce86edb/Decree-No-32---Trust-Accounts-(Amendment)-Decree-2.aspx)) Chapter 7 of the 2013 Fiji Constitution; Section 148 (2) on page 93 -

"pension benefits" - means pensions, compensation, gratuities or other likely payments payable to persons in respect of their eligible service or to their spouses, dependents, or personal representatives in respect of that service.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

34: Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Answer choice "b" is selected based on the limited information provided on Trust Funds in the Executive's Budget Proposal.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: See ECONOMIC AND FISCAL UPDATE: SUPPLEMENT TO THE 2016-2017 BUDGET ADDRESS, Chapter 4, Table 4.2 - Transfer Payments (Cashflow Statements), see also Table 4.4. The Fiji Budget Estimate under specific Ministries/Departments include transfer payments under various categories covering those projects/programmes (this document is available from the Government Printer). Fiji has a Central Government structure. The Intergovernmental transfers are given in the Fiji Budget Estimates. In the Economic and Fiscal Update Supplement to the 2016 Budget Address (06 November 2015) has the transfer payment section (see sections 4.39, and 4.50, Table 4.6) with a narrative and major transfer allocation for the budget year. This document shows 2016 data but with change is budgetary fiscal year this may not be clearly presented at 2016/17.

Government Reviewer

Opinion: Not Qualified

Researcher response: The PR comment does not address the specific issue of whether central government finances are presented on a consolidated basis. The question is specifically asking if central government finances are presented inclusive of any financial data associated with EBFs. The PR makes no reference to EBFs, either with respect to if any such EBFs exist or whether financial data for any such EBFs is presented.

35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.

- d. (0) No, estimates of intergovernmental transfers are not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: No, intergovernmental transfers are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Researcher response: n/a

36: Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
e. Not applicable/other (please comment).

Answer: d.

Sources: EBP documentation does not provide any alternative displays of expenditures on the basis of gender, region, income class or on the basis of the impact expenditures are assessed to have on any particular issues/objectives such as poverty alleviation or mitigating climate change.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

37: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
d. (0) No, estimates of transfers to public corporations are not presented.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: EBP documentation does include a substantial amount of detailed information about transfers from the Government budget to public enterprises, as well as some limited narrative discussion. However, the scope of information is not comprehensive enough to assess it as covering all transfers to public enterprises. The Budget Estimates document includes budget year estimates, including both operating and capital transfers to a range of the country's public enterprises within the main "budget heads" responsible for management, monitoring and some funding allocations of various public enterprises. The Budget Estimates document also includes some narrative description of specific program/project activities pertaining to public enterprises within their respective functional domain for: Ministry of Public Enterprises, pp.252-255 Ministry of Local Government, Housing and Environment pp.256-261 Ministry of Infrastructure and Transport, pp.262-283 Fiji Water Authority, pp.284-287 Fiji Roads Authority, pp.288-289 Miscellaneous Services, pp.296-305 Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>) In addition, the text of the Budget Speech also makes references to funding being directed to some of Fiji's public enterprises such as the Roads Authority (p.1982) and the Water Authority (p.1983). Budget Speech <http://www.parliament.gov.fj/getattachment/3d4065a9-da9f-42a...> (<http://www.parliament.gov.fj/getattachment/3d4065a9-da9f-42a1-90c0-50fff6b13428/Wednesday-22-06-2016>) Finally, the Economic and Fiscal Update Supplement document also includes narrative discussion with references to spending amounts for the budget year for some of the same public enterprises, with additional detail regarding the specific capital investments and other program/project activities. For example, there are details related to the Roads Authority (p.51) and the Water Authority (pp.51-52) Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address <http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a...> (<http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

38: Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: EBP documentation does include some information about quasi-fiscal activities (QFAs). For example, in the Economic and Fiscal Update Supplement document, there is narrative discussion and some funding amounts for QFAs in the form of interest rate subsidies ("concessional interest rates") intended to support import substitution, export promotion, investments in renewable energy and access to affordable housing. Financial Sector Reforms, pp.25-28 Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address <http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx> Some related funding information for export promotion can also be found in the Budget Estimates document under the budget heading for Ministry of Industry, Trade and Tourism, (pp.241-249), as well as within the budget heading for Miscellaneous Services (pp.296-305). Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: EBP documentation provides some limited information on financial assets held by the government. There is a small amount of information in the Budget Estimates accounts under the headings "Investing Revenue" and "Interest from Bank Balances" (pp.344-347), showing estimates for interest received from loans to local government bodies and to students, as well as interest received from deposits held in local or overseas accounts. Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>

Comments: Researcher: Note: There is also some information in the Budget Estimates for payment "subscriptions" to the World Bank and Asian Development Bank, but these are viewed as annual fees for membership, not as capital payments for financial assets (e.g. "drawing rights"). Miscellaneous Services, pp.300-301

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: EBP documentation does include some limited information about the Government's holdings of non-financial assets. The information provided does not include any valuation of the stock of non-financial assets, but there is information about revenue derived from the sales of physical assets and for expenditures related to the purchase of assets. The Economic and Fiscal Update Supplement document includes an estimate for budget year for receipts from and purchases of physical assets. Chapter 4: Government's Fiscal Position, p.30. Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address <http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a...> (<http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx>) The Budget Estimates also contain accounts showing receipts from the both the sale of Government assets and expenditures for purchase of non-financial assets, as well as revenues derived from dividend payments from public enterprises and "return of surplus capital" from investments (pp.344-347). In addition, more detailed information about spending for the purchase of physical assets can also be found in the Budget Estimates document under specific main headings, including: Ministry of Local Government, Housing and Environment pp.256-261 Ministry of Infrastructure and Transport, pp.262-283 Fiji Water Authority, pp.284-287 Fiji Roads Authority, pp.288-289 Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP documentation does not provide any estimates of expenditures (payment) arrears.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: EBP documentation does provide some information about contingent liabilities, including estimates and narrative discussion about a particular loan guarantee program. A general provision for contingent liabilities is provided in the Budget Estimates, p. 340. In addition, an estimate for a loan guarantee program for Small and Medium Enterprises (SMEs) is provided, p.305. Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx> (http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx) Narrative discussion about the SME loan guarantee program is also provided in the Budget Speech, p.1988. Budget Speech <http://www.parliament.gov.fj/getattachment/3d4065a9-da9f-42a1-90c0-50fff6b13428/Wednesday-22-06-2016> (http://www.parliament.gov.fj/getattachment/3d4065a9-da9f-42a1-90c0-50fff6b13428/Wednesday-22-06-2016) Additional information about contingent liabilities is provided in the Economic and Fiscal Update Supplement document. The document provides an overview of contingent liabilities with historic data for BY-1 and earlier years (p.38), as well as information about the loan guarantee program to support SMEs (p.27). Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address <http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx> (http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

43: Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Information 10 years ahead is not available in either the Budget Estimates document or the Economic and Fiscal update Supplement document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

44: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation provides estimates of all sources of donor assistance together with a narrative discussion. Grants in aid, p.344 Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx> Development Cooperation, pp.61-64 (includes narrative discussion) Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address <http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx> The Budget Speech also contains references to specific elements of development assistance. Budget Speech <http://www.parliament.gov.fj/getattachment/3d4065a9-da9f-42a1-90c0-50fff6b13428/Wednesday-22-06-2016> (http://www.parliament.gov.fj/getattachment/3d4065a9-da9f-42a1-90c0-50fff6b13428/Wednesday-22-06-2016)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

45: Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: EBP documentation provides some limited information about tax expenditures with narrative discussion but not for all tax expenditures and without estimates of foregone revenue. The Budget Speech includes narrative discussion of selected tax expenditures (targeting employment of youth and people with disabilities), including relatively complete explanation of their policy rationale and the structure of the tax concessions. However, there is no estimation of the expected foregone revenues (p.1984 and p.1993). Budget Speech <http://www.parliament.gov.fj/getattachment/3d4065a9-da9f-42a1-90c0-50fff6b13428/Wednesday-22-06-2016> The two employment-related tax incentive schemes are also described in the Economic and Fiscal Update Supplement document, p.42 (for hiring people with disabilities) and p.47 (for hiring youth). Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address <http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx>

Comments: Researcher: While not directly indicative of tax expenditures, the Economic and Fiscal Update Supplement document also contains a detailed description of revenue policy measures. Chapter 8, pp.65-72 Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address <http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: While EBP documentation includes a detailed and comprehensive set of estimates for individual revenue sources, as well as a thorough explanation of revenue policies, there is no clear identification if any particular types of revenues are "earmarked" for use on particular types of expenditures.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Economic and Fiscal Update Supplement to the 2016-2017 Budget Address (22 June 2016) provides in Chapter 5 Poverty Alleviation and Social Empowerment the estimates of earmarked revenues for various categories under Social Protection (pp.39-43), Housing (pp. 43-45) under various sub-categories. In the Chapter 6 'Priority Area' this chapter highlights the 2016-17 Budget allocation. It includes various sectors, i.e. Health, Education, Infrastructure, Agriculture, Fisheries & Forestry and Climate Change, see pp.46-58.

Government Reviewer

Opinion: Not Qualified

Researcher response: The sections cited in Chapters 5 & 6 provided good explanation of various budget initiatives (policies) targeting key programs for poverty alleviation, assisting vulnerable population groups, and for a range of key sectors (education, health, agriculture, etc.). However, what the PR is

citing are “normal” budget allocations from general budget funding and NOT “earmarked revenues” per se, where an “earmarked revenue” refers to a specific revenue mechanism for which revenues collected are tied (directed only) to use for a specific activity/purpose or set of activities/purposes. The researcher was not able to find any such “earmarked revenues” mentioned within the sections of the EBP document cited by the PR. The score remains unchanged.

47: Does the Executive’s Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government’s policy goals for the budget year?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government’s policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government’s stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation presents comprehensive information on how the proposed budget is linked to Government policy goals for the budget year. All three EBP documents contribute to supporting the assessed response. The Budget Estimates provides a comprehensive set of estimates for both individual spending programs (under sections for each administrative unit, pp.12-307) and individual revenue sources (pp.342-347). Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>) The Economic and Fiscal Update Supplement document provides both a comprehensive presentation of both broad revenue policies (p.20) and expenditure policies (p.21) as part of an integrated Medium Term Strategy also covering debt, structural fiscal policy and administrative reforms and aggregate fiscal indicators (Chapter 3). In addition, the Supplement document also contains both an extensive presentation of specific spending policies targeting poverty alleviation and vulnerable population groups (Chap.5, pp.39-45) and priority sectors (Chap.6, pp.46-58) and a comprehensive presentation of individual revenue policies (Chap.8, pp.65-72). Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address <http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a...> (<http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx>) Together these elements are assessed as sufficient to support the chosen response. In addition to the Budget Estimates and Supplement documents, the Budget Speech also includes a presentation of linkages between individual spending and revenue budget initiatives and the Government’s policy goals. Budget Speech <http://www.parliament.gov.fj/getattachment/3d4065a9-da9f-42a...> (<http://www.parliament.gov.fj/getattachment/3d4065a9-da9f-42a1-90c0-50fff6b13428/Wednesday-22-06-2016>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

48: Does the Executive’s Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government’s policy goals for a multi-year period (for at least two years beyond the budget year)?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government’s policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government’s stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: EBP documentation presents comprehensive information on how the proposed budget is linked to Government policy goals for the budget year. The same three EBP documents (and specific material cited within those documents) do provide linkages between estimates and policy goals over a medium-term horizon, but the scope and depth of supporting material for the medium-term is less than what is provided for the budget year. The Budget Estimates include a medium-term horizon for both individual spending programs (pp.12-307) and individual revenue sources (pp.342-347). Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>) The Economic and Fiscal Update Supplement document also has presents some substantive medium-term fiscal policy objectives (Chapter 3). Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address <http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a...> (<http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

49: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Economic and Fiscal Update Supplement document includes a chapter describing budget initiatives across priority sectors which includes relatively extensive references to non-financial inputs across sectors (functions). Specific references include purchases of boats for school transport and laptop computers (p.47), recruitment of additional nurses and doctor for health services (p.48) and purchases of additional medicines (p.49), purchases of water tanks (p.52), purchase of solar energy systems (p.53) and other items for selected programs across sectors, Chapter 6, pp.46-58. Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address <http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx> The Budget Speech also includes some miscellaneous references to purchases of non-financial inputs for specific programs (e.g. purchase of 2 flight simulators, p.1985 for pilot training). Budget Speech <http://www.parliament.gov.fj/getattachment/3d4065a9-da9f-42a1-90c0-50fff6b13428/Wednesday-22-06-2016>

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

50: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The same chapters of the Economic and Fiscal Update Supplement document discussing specific spending policies targeting poverty alleviation and vulnerable population groups (Chap.5, pp.39-45) and priority sectors (Chap.6, pp.46-58) also contain extensive information about non-financial outputs across sectors (functions) and specific programs. Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address <http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx> The Budget Speech also includes some frequent references to non-financial outputs expected from specific budget initiatives across many sector (functions) and individual programs. Budget Speech <http://www.parliament.gov.fj/getattachment/3d4065a9-da9f-42a1-90c0-50fff6b13428/Wednesday-22-06-2016>

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: EBP documentation does not include information about performance targets related to non-financial outputs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

52: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: All three of the main EBP documents contribute to presenting comprehensive information on how the proposed budget and budget policies are intended to benefit directly the country's most impoverished and vulnerable populations. The Budget Estimates provides a comprehensive set of estimates for both individual spending programs under sections for each administrative unit, pp.12-307. Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx> The Economic and Fiscal Update Supplement document includes a chapter focusing specifically on policies and programs (mostly spending, but also some revenue-related items such as tax concessions) targeting poverty alleviation and vulnerable population groups (Chapter 5, pp.39-45). Programs identified in the following chapter on priority sectors can also be seen to be targeting vulnerable segments of the population (Chap.6, pp.46-58). Economic and Fiscal Update: Supplement to the 2016-2017 Budget Address <http://www.fiji.gov.fj/getattachment/f4793beb-7d12-489b-ad8a-54b16ac447f7/2016---2017-BUDGET-SUPPLEMENT.aspx> Together these elements are assessed as sufficient to support the chosen response. In addition, the Budget Speech also provides narrative discussion frequently highlighting specific budget policies targeting poverty alleviation and vulnerable segments of the population, including explanation of the policy rationale, objectives and funding allocations. Budget Speech <http://www.parliament.gov.fj/getattachment/3d4065a9-da9f-42a1-90c0-50fff6b13428/Wednesday-22-06-2016>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

53: Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Ministry of Economy does inform the citizens, including NGOs', on the deadline of submissions for National Budget via adverts in the newspapers. Based on consultations with staff from the Ministry of Economy, it was indicated that the Ministry has a stipulated timeline for respective government ministries and departments to furnish their submissions (budgetary allocations) on the National Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

54: Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.

b. (67) Yes, the core information is presented for the macroeconomic forecast.

c. (33) Yes, information is presented, but it excludes some core elements.

d. (0) No, information related to the macroeconomic forecast is not presented.

e. Not applicable/other (please comment).

Answer: d.

Sources: A PBS document is not produced.

Comments: Researcher: The macroeconomic forecast is presented in the Budget Supplement. The Budget supplement is not the Pre- Budget Statement though. This is the supplement to the budget estimates and provides part of the narrative. The macroeconomic targets and broad fiscal policy can be found on Page 18.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

55: Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.

c. (33) Yes, information is presented, but it excludes some core elements.

d. (0) No, information related to the government's expenditure policies and priorities is not presented.

e. Not applicable/other (please comment).

Answer: d.

Sources: A PBS document is not produced.

Comments: Researcher: Information on Expenditure Policy is in the Budget Supplement (Page 21) Chapter 3 which is medium term strategy. Chapter 6 contains priority areas information (Page 46). This is not the Pre Budget statement though.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

56: Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: A PBS document is not produced.

Comments: Researcher: The revenue policy is in the budget supplement (Page 20) and key revenue measures are discussed in Chapter 8 (Pages 65-72). This is not the Pre Budget Statement though.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

57: Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: A PBS document is not produced.

Comments: Researcher: This is covered in the Government's Fiscal Position which is Chapter 4 (Pages 29-38) Total Government Debt is shown in Table 4.5 (Page 36). This is not the Pre Budget Statement though.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: b.

Sources: A PBS document is not produced.

Comments: Researcher: The Budget estimates has information pertaining to multi-year expenditure estimates. Link to Budget Estimates: <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: For expenditure data presented using all three expenditure classifications, see Budget Estimates 2016-2017: 1. Administrative classification - "Abstract of Expenditure by Functional Categories", pp.10-11 [Note: This table presents operating and capital expenditure data for the budget year for administrative units grouped under different functional categories.] 2. Economic classification - "Abstract of Expenditure by Standard Expenditure Group", p.9 3. Functional classification - "Abstract of Expenditure by Functional Categories", pp.10-11 Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx> (http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx) [Note: This document is an EBP document, but it is directly cited as a reference in the EB document ("2016-2017 Appropriations Act"), thereby meeting OBS rules for this "double" citation.]

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: For extensive program-level data covering all expenditures, see Budget Estimates 2016-2017: "Details of Expenditure", pp.12-341. [Note: This table presents program-level spending data (as well as spending by economic classification categories) for each administrative unit ("Budget Head"), as well as separate sections for categories of spending not allocation to a particular administrative unit such as pensions, public debt and miscellaneous services.] Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx> (http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx) [Note: This document is an EBP document, but it is directly cited as a reference in the EB document ("2016-2017 Appropriations Act"), thereby meeting OBS rules for this "double" citation.]

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: For revenue data by broad categories (tax, non-tax, etc., see Budget Estimates 2016-2017: "Details of Revenue", pp.342-347 For summary table with broad categories, see p.346. Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx> (http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx) [Note: This document is

an EBP document, but it is directly cited as a reference in the EB document (“2016-2017 Appropriations Act”), thereby meeting OBS rules for this “double” citation.]

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: For data on revenues from individual sources accounting for all revenues, see Budget Estimates 2016-2017: “Details of Revenue”, pp.342-347 Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>) [Note: This document is an EBP document, but it is directly cited as a reference in the EB document (“2016-2017 Appropriations Act”), thereby meeting OBS rules for this “double” citation.]

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

63: Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Data for 2 of the 3 debt/borrowing-related items is provided (debt service payments and net new borrowing). Data for the stock out total outstanding Government debt is not provided. For data for both debt service payments and net new borrowing, see Budget Estimates 2016-2017: “Budget funding Programme 2016-2017”, p. 8 Budget Estimates 2016-2017 <http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3...> (<http://www.fiji.gov.fj/getattachment/97c4b8ba-1407-4573-a6f3-a2a8e9d0a4d8/2016---2017-BUDGET-ESTIMATES.aspx>) [Note: This document is an EBP document, but it is directly cited as a reference in the EB document (“2016-2017 Appropriations Act”), thereby meeting OBS rules for this “double” citation.]

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

64: What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Fiji does not publish a citizens' budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

65: How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Fiji does not publish a Citizens' Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Fiji does not publish a Citizens' Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Fiji does not publish a Citizens' Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The publication of quarterly appropriation report is inconsistent and too late after the end of the reporting period (over 3 months) to meet OBS criteria for assessment.

Comments: Researcher: The In-Year Reports show expenditures by administrative classification only. Please find attached. Link to last quarterly report produced before 31 December 2016 OBS deadline for documentation: <http://www.parliament.gov.fj/wp-content/uploads/2017/02/Apr...> (<http://www.parliament.gov.fj/wp-content/uploads/2017/02/Appropriation-Statement-1-April-2016-to-31-July-2016.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The publication of quarterly appropriation report is inconsistent and too late after the end of the reporting period (over 3 months) to meet OBS criteria for assessment.

Comments: Researcher: The In-Year reports were published late. However, they do show some limited program-level data (e.g.debt service, pensions, peacekeeping missions). These are the only two from 2016 that have been published. Link to last quarterly report produced before 31 December 2016 OBS deadline for documentation: <http://www.parliament.gov.fj/wp-content/uploads/2017/02/Apr...> (<http://www.parliament.gov.fj/wp-content/uploads/2017/02/Appropriation-Statement-1-April-2016-to-31-July-2016.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

70: Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The publication of quarterly appropriation report is inconsistent and too late after the end of the reporting period (over 3 months) to meet OBS criteria for assessment.

Comments: Researcher: IYRs do not include the comparisons of actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year Link to last quarterly report produced before 31 December 2016 OBS deadline for documentation: <http://www.parliament.gov.fj/wp-content/uploads/2017/02/Appr...> (<http://www.parliament.gov.fj/wp-content/uploads/2017/02/Appropriation-Statement-1-April-2016-to-31-July-2016.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The publication of quarterly appropriation report is inconsistent and too late after the end of the reporting period (over 3 months) to meet OBS criteria for assessment.

Comments: Researcher: IYRs do not present revenue data. Link to last quarterly report produced before 31 December 2016 OBS deadline for documentation: <http://www.parliament.gov.fj/wp-content/uploads/2017/02/Appr...> (<http://www.parliament.gov.fj/wp-content/uploads/2017/02/Appropriation-Statement-1-April-2016-to-31-July-2016.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The publication of quarterly appropriation report is inconsistent and too late after the end of the reporting period (over 3 months) to meet OBS criteria for assessment.

Comments: Researcher: IYRs do not present any revenue data. Link to last quarterly report produced before 31 December 2016 OBS deadline for documentation: <http://www.parliament.gov.fj/wp-content/uploads/2017/02/Appr...> (<http://www.parliament.gov.fj/wp-content/uploads/2017/02/Appropriation-Statement-1-April-2016-to-31-July-2016.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Not Qualified

73: Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The publication of quarterly appropriation report is inconsistent and too late after the end of the reporting period (over 3 months) to meet OBS criteria for assessment.

Comments: Researcher: IYRs do not present any revenue data. Link to last quarterly report produced before 31 December 2016 OBS deadline for documentation: <http://www.parliament.gov.fj/wp-content/uploads/2017/02/Appr...> (<http://www.parliament.gov.fj/wp-content/uploads/2017/02/Appropriation-Statement-1-April-2016-to-31-July-2016.pdf>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The publication of quarterly appropriation report is inconsistent and too late after the end of the reporting period (over 3 months) to meet OBS criteria for assessment.

Comments: Researcher: IYRs provide data for interest payments (1 of 3 core elements for Govt debt and borrowing). Link to last quarterly report produced before 31 December 2016 OBS deadline for documentation: <http://www.parliament.gov.fj/wp-content/uploads/2017/02/Appr...> (<http://www.parliament.gov.fj/wp-content/uploads/2017/02/Appropriation-Statement-1-April-2016-to-31-July-2016.pdf>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

75: Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The publication of quarterly appropriation report is inconsistent and too late after the end of the reporting period (over 3 months) to meet OBS criteria for assessment.

Comments: Researcher: IYRs do not provide data about composition of Govt debt. Link to last quarterly report produced before 31 December 2016 OBS deadline for documentation: <http://www.parliament.gov.fj/wp-content/uploads/2017/02/Appr...> (<http://www.parliament.gov.fj/wp-content/uploads/2017/02/Appropriation-Statement-1-April-2016-to-31-July-2016.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR (Mid-Year Fiscal Statement) is produced but not made public (or not made public within the required timeframe to satisfy OBS criteria for timeliness).

Comments: Researcher: The MYR is not publicly available on Govt website, so no weblink source can be cited. However, MYR has the same content as do the IYRs. No macroeconomic data is provided.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR (Mid-Year Fiscal Statement) is produced but is not made public within the time-frame required to satisfy OBS criteria for timeliness.

Comments: Researcher: The MYR is not publicly available on Govt website, so no weblink source can be cited. However, MYR has the same content as do the IYRs and updated expenditure estimates are provided.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Researcher response: n/a

78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR (Mid-Year Fiscal Statement) is produced but is not made public within the time-frame required to satisfy OBS criteria for timeliness.

Comments: Researcher: The MYR is not publicly available on Govt website, so no weblink source can be cited. However, MYR has the same content as do the IYRs. Expenditure data is provided for only administrative classification, along with a few additional items such as pension payments and debt service payments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Researcher response: n/a

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR (Mid-Year Fiscal Statement) is produced but is not made public within the time-frame required to satisfy OBS criteria for timeliness.

Comments: Researcher: The MYR is not publicly available on Govt website, so no weblink source can be cited. However, MYR has the same content as do the IYRs. Expenditure data in addition to the administrative classification, a few additional items such as pension payments and debt service payments can be viewed as program-level data.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Researcher response: n/a

80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR (Mid-Year Fiscal Statement) is produced but is not made public within the time-frame required to satisfy OBS criteria for timeliness.

Comments: Researcher: The MYR is not publicly available on Govt website, so no weblink source can be cited. However, MYR has the same content as do the IYRs. There is no revenue data in the MYR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The MYR (Mid-Year Fiscal Statement) is produced but is not made public within the time-frame required to satisfy OBS criteria for timeliness.

Comments: Researcher: The MYR is not publicly available on Govt website, so no weblink source can be cited. However, MYR has the same content as do the IYRs. There is no revenue data in the MYR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR (Mid-Year Fiscal Statement) is produced but is not made public within the time-frame required to satisfy OBS criteria for timeliness.

Comments: Researcher: The MYR is not publicly available on Govt website, so no weblink source can be cited. However, MYR has the same content as do the IYRs. There is no revenue data in the MYR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

83: Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR (Mid-Year Fiscal Statement) is produced but is not made public within the time-frame required to satisfy OBS criteria for timeliness.

Comments: Researcher: The MYR is not publicly available on Govt website, so no weblink source can be cited. However, MYR has the same content as do the IYRs. The MY includes updated estimates of interest payments (1 of 6 core elements).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Researcher response: n/a

84: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The YER (Annual Financial Statements) is produced but is not made public within the timeframe required to satisfy OBS criteria for timeliness. The most recent YER available at the time of the OBS deadline (31 December 2016) was for FY2014.

Comments: Researcher: Although the YER is not produced and made public within a timeframe that meets OBS criteria (i.e. within 12 months of the end of the last complete fiscal year - FY2015), the sample document from an earlier fiscal year (2014) does contain comparisons of budgeted and actual expenditure (for all 3 classifications - administrative, economic and functional) Administrative: Schedule 8, p.21 and Schedule 11, p.27 Economic: Schedule 12, p.28 Functional: Schedule 8, p.21 and Schedule 11, p.27 Web link to Annual Financial Statements for FY2014: <http://www.economy.gov.fj/s/annual-financial-statement.html> (<http://www.economy.gov.fj/s/annual-financial-statement.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The YER (Annual Financial Statements) is produced but is not made public within the timeframe required to satisfy OBS criteria for timeliness. The most recent YER available at the time of the OBS deadline (31 December 2016) was for FY2014.

Comments: Researcher: Although the YER is not produced and made public within a timeframe that meets OBS criteria (i.e. within 12 months of the end of the last complete fiscal year - FY2015), the sample document from an earlier fiscal year (2014) does contain expenditure data for all 3 classifications - administrative, economic and functional. Administrative: Schedule 8, p.21 and Schedule 11, p.27 Economic: Schedule 12, p.28 Functional: Schedule 8, p.21 and Schedule 11, p.27 Web link to Annual Financial Statements for FY2014: <http://www.economy.gov.fj/s/annual-financial-statement.html> (<http://www.economy.gov.fj/s/annual-financial-statement.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The YER (Annual Financial Statements) is produced but is not made public within the timeframe required to satisfy OBS criteria for timeliness. The most recent YER available at the time of the OBS deadline (31 December 2016) was for FY2014.

Comments: Researcher: The Annual Financial Statements (which is not produced and made public within a timeframe that meets OBS criteria, the most recent version being for FY2014) does not contain program-level expenditure data. Web link to Annual Financial Statements for FY2014: <http://www.economy.gov.fj/s/annual-financial-statement.html> (<http://www.economy.gov.fj/s/annual-financial-statement.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

87: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The YER (Annual Financial Statements) is produced but is not made public within the timeframe required to satisfy OBS criteria for timeliness. The most recent YER available at the time of the OBS deadline (31 December 2016) was for FY2014.

Comments: Researcher: The Annual Financial Statements (although not produced and made public within a timeframe that meets OBS criteria, the most recent version being for FY2014) does contain revenue data, including comparisons of actual collections relative to budget estimates. See Schedule 9, p.22 and Schedule 10, pp.23-26. Web link to Annual Financial Statements for FY2014: <http://www.economy.gov.fj/s/annual-financial-statement.html> (<http://www.economy.gov.fj/s/annual-financial-statement.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The YER (Annual Financial Statements) is produced but is not made public within the timeframe required to satisfy OBS criteria for timeliness. The most recent YER available at the time of the OBS deadline (31 December 2016) was for FY2014.

Comments: Researcher: The Annual Financial Statements (although not produced and made public within a timeframe that meets OBS criteria, the most recent version being for FY2014) does contain revenue data, including comparisons of actual collections relative to budget estimates. See Schedule 9, p.22 and Schedule 10, pp.23-26. Web link to Annual Financial Statements for FY2014: <http://www.economy.gov.fj/s/annual-financial-statement.html> (<http://www.economy.gov.fj/s/annual-financial-statement.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Although the YER is not produced and made public within a timeframe that meets OBS criteria (i.e. within 12 months of the end of the last complete fiscal year - FY2015), the sample document from an earlier fiscal year (2014) does contain comparisons of budgeted and actual expenditure (for all 3 classifications - administrative, economic and functional)

Comments: Researcher: The Annual Financial Statements (although not produced and made public within a timeframe that meets OBS criteria, the most recent version being for FY2014) does contain revenue data, including comparisons of actual collections relative to budget estimates. See Schedule 9, p.22 and Schedule 10, pp.23-26. Web link to Annual Financial Statements for FY2014: <http://www.economy.gov.fj/s/annual-financial-statement.html> (<http://www.economy.gov.fj/s/annual-financial-statement.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

90: Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The YER (Annual Financial Statements) is produced but is not made public within the timeframe required to satisfy OBS criteria for timeliness. The most recent YER available at the time of the OBS deadline (31 December 2016) was for FY2014.

Comments: Researcher: The Annual Financial Statements (although not produced and made public within a timeframe that meets OBS criteria, the most recent version being for FY2014) does contain extensive information about Govt debt and borrowing, as well as the composition of Govt. debt. See: Notes to Financial Statements, pp.6-18, Schedules 10, pp.23-26 Schedule 15, p.29 3. Web link to Annual Financial Statements for FY2014: <http://www.economy.gov.fj/s/annual-financial-statement.html> (<http://www.economy.gov.fj/s/annual-financial-statement.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

91: Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The YER (Annual Financial Statements) is produced but is not made public within the timeframe required to satisfy OBS criteria for timeliness. The most recent YER available at the time of the OBS deadline (31 December 2016) was for FY2014.

Comments: Researcher: The Annual Financial Statements (which is not produced and made public within a timeframe that meets OBS criteria, the most recent version being for FY2014) does not contain information about macroeconomic forecasts. Web link to Annual Financial Statements for FY2014: <http://www.economy.gov.fj/s/annual-financial-statement.html> (<http://www.economy.gov.fj/s/annual-financial-statement.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The YER (Annual Financial Statements) is produced but is not made public within the timeframe required to satisfy OBS criteria for timeliness. The most recent YER available at the time of the OBS deadline (31 December 2016) was for FY2014.

Comments: Researcher: The Annual Financial Statements (which is not produced and made public within a timeframe that meets OBS criteria, the most recent version being for FY2014) does not contain information about non-financial data on inputs. Web link to Annual Financial Statements for FY2014: <http://www.economy.gov.fj/s/annual-financial-statement.html> (<http://www.economy.gov.fj/s/annual-financial-statement.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The YER (Annual Financial Statements) is produced but is not made public within the timeframe required to satisfy OBS criteria for timeliness. The most recent YER available at the time of the OBS deadline (31 December 2016) was for FY2014.

Comments: Researcher: The Annual Financial Statements (which is not produced and made public within a timeframe that meets OBS criteria, the most recent version being for FY2014) does not contain information about non-financial data on results. Web link to Annual Financial Statements for FY2014: <http://www.economy.gov.fj/s/annual-financial-statement.html> (<http://www.economy.gov.fj/s/annual-financial-statement.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

94: Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The YER (Annual Financial Statements) is produced but is not made public within the timeframe required to satisfy OBS criteria for timeliness. The most recent YER available at the time of the OBS deadline (31 December 2016) was for FY2014.

Comments: Researcher: The Annual Financial Statements (which is not produced and made public within a timeframe that meets OBS criteria, the most recent version being for FY2014) does not contain much information about expenditures targeting impoverished population apart from highly aggregated data for social sector administrative units, including Ministry of Social Welfare, Women and Poverty Alleviation (see Schedule 11, p.27) Web link to Annual Financial Statements for FY2014: <http://www.economy.gov.fj/s/annual-financial-statement.html> (<http://www.economy.gov.fj/s/annual-financial-statement.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The YER (Annual Financial Statements) is produced but is not made public within the timeframe required to satisfy OBS criteria for timeliness. The most recent YER available at the time of the OBS deadline (31 December 2016) was for FY2014.

Comments: Researcher: The Annual Financial Statements (although it is not produced and made public within a timeframe that meets OBS criteria, the most recent version being for FY2014) does contain about EBFs, including: Trust Funds - See Note 13 to Financial Statements, pp.11-12 Pensions - See Schedule 8, p.21 Web link to Annual Financial Statements for FY2014: <http://www.economy.gov.fj/s/annual-financial-statement.html> (<http://www.economy.gov.fj/s/annual-financial-statement.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

96: Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The YER (Annual Financial Statements) is produced but is not made public within the timeframe required to satisfy OBS criteria for timeliness. The most recent YER available at the time of the OBS deadline (31 December 2016) was for FY2014.

Comments: Researcher: The YER (although it is not produced and made public within a timeframe that meets OBS criteria, the most recent version being for FY2014) is itself the Annual Financial Statements. Web link to Annual Financial Statements for FY2014: <http://www.economy.gov.fj/s/annual-financial-statement.html> (<http://www.economy.gov.fj/s/annual-financial-statement.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Based primarily on review of the OAG Annual Report 2014, the OAG appears to have completed audit reports for all three types of audits – financial, compliance and performance. Section 3.1, Performance Outputs, p.7 “A total of thirteen reports detailed in Annexure 2 to this annual report were forwarded to the Minister for Finance to be presented to Parliament in 2014.” Annexure 2 – Reports of the Auditor General Completed in 2014, p.49 Output 2: Licensing Compliance and Monitoring – Financial Audits, p.8 Output 3: Licensing Compliance and Monitoring – Performance Audits, p.8 Section 4.0: Details of Audits Completed, p.9 Section 4.5: Performance Audit and Special Investigation Group (PASIG), p.11 OAG Annual Report 2014 <http://www.oag.gov.fj/images/2014%20Annual%20Report%202.pdf> (<http://www.oag.gov.fj/images/2014%20Annual%20Report%202.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI’s mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI’s mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI’s mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The AR documentation for FY2014 was not made public within the 18-month period following the end of the reporting year, as required by OBS assessment methodology.

Comments: Researcher: The scope of the OAG's "Audit Report on Whole of Government Financial Statements and Annual Appropriation Statement 2014" does appear to include all expenditures, which would have support a response of "a", had the document been made public within the 18-month maximum time period required by OBS methodology. However, while the AR for FY2014 appears to have been completed in October 2015 (based on Auditor General's signed "Foreword"), IBP monitoring suggests it did not appear on OAG website until February 2017, which is both outside the 18-month OBS limit (30 June 2016) and past the 31 December 2016 OBS deadline for any of the 8 OBS "key documents". REPORT OF THE AUDITOR GENERAL Volume 1 Audit Report on Whole of Government Financial Statements and Annual Appropriation Statement 2014 <http://www.parliament.gov.fj/getattachment/Parliament-Busine...> (<http://www.parliament.gov.fj/getattachment/Parliament-Business/Hansard-Journals/vol-1-2014-final.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The AR documentation for FY2014 was not made public within the 18-month period following the end of the reporting year, as required by OBS assessment methodology.

Comments: Researcher: The scope of the OAG's "Audit Report on Whole of Government Financial Statements and Annual Appropriation Statement 2014" does appear to include audit reporting on at least some EBFs (e.g. Trust Funds, Pension Fund and others),. It is unclear exactly what percentage of EBFs' "within the OAG's mandate" that these expenditures represent and therefore what would have been the appropriate "score" had the document been made public within the timeframe required by OBS methodology. However, while the AR for FY2014 appears to have been completed in October 2015 (based on Auditor General's signed "Foreword"), IBP monitoring suggests it did not appear on OAG website until February 2017, which is both outside the 18-month OBS limit (30 June 2016) and past the 31 December 2016 OBS deadline for any of the 8 OBS "key documents". REPORT OF THE AUDITOR GENERAL Volume 1 Audit Report on Whole of Government Financial Statements and Annual Appropriation Statement 2014 <http://www.parliament.gov.fj/getattachment/Parliament-Busine...> (<http://www.parliament.gov.fj/getattachment/Parliament-Business/Hansard-Journals/vol-1-2014-final.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The AR documentation for FY2014 was not made public within the 18-month period following the end of the reporting year, as required by OBS assessment methodology.

Comments: Researcher: The OAG's "Audit Report on Whole of Government Financial Statements and Annual Appropriation Statement 2014" does include a brief 2-page foreword signed by the Auditor General providing a summary of central themes and findings. The limited scope of this short introduction would probably not have been sufficient to support an assessment that an appropriate "executive summary" exists, had the document been made public within the timeframe required by OBS methodology. However, while the AR for FY2014 appears to have been completed in October 2015 (based on Auditor General's signed "Foreword"), IBP monitoring suggests it did not appear on OAG website until February 2017, which is both outside the 18-month OBS limit (30 June 2016) and past the 31 December 2016 OBS deadline for any of the 8 OBS "key documents". REPORT OF THE

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

101: Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The executive does not report on steps taken to address audit findings.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

102: Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Neither the OAG nor the Parliament release to the public a report that tracks actions taken by the executive to address audit recommendations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no Independent Financial Institution (IFI) in Fiji that contributes budget analysis to the budget formulation or approval process.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No Independent Financial Institutions (IFI) publishes macroeconomic or fiscal forecasts. We have financial institutions, more so accounting firms, like PwC and KPMG which publishes a critique of the national budget after its announcement by the Minister for Economy. However, they do not publish macroeconomic or fiscal forecasts.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The IFIs' do not publish its own costings of new policy proposals or to assess their impact on the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Non-Applicable

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: In March 2016, Fiji changed its Budget year from a calendar year to August 1- July 31st. The new fiscal year is defined in Act No.10, 2016 under section 2 (e) amended on page 76 (attached) See "Budget Year" <http://fijitimes.com/story.aspx?id=347351> (<http://fijitimes.com/story.aspx?id=347351>) The most recent Budget Proposal was tabled on 22 June 2016. Transcript of the Budget Address by Minister of Finance was held on the same day. The Speech is attached. From a phone conversation on Thursday 09/02/16 at 2.55pm with Elenoa of the Parliamentary Research and Library Services, copies of the Budget Estimates were distributed to the Legislature on June 22, 2016, the day that the Minister for Economy presented the 2016-2017 Appropriation Bill 2016 (Bill No.35 of 2016). One month and eight days after the reading, the 2016-2017 Fiscal Year started. Hence, answer choice "c" is selected.

Comments: Researcher: Fiji has a unicameral legislature. It has fifty members with thirty two in government and eighteen in opposition. Members were elected using the open list proportional representation system. More can be read about the legislature here: <http://www.parliament.gov.fj/Company/Our-Story> (<http://www.parliament.gov.fj/Company/Our-Story>) The bill no.35 which is the Appropriation bill attached was first read in Parliament on 22/06/16.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: News report shows that budget in Fiji was passed on July 7th, 2016, which is less than 1 month in advance of the start of the Budget Year on August 1st. See: <http://fijisun.com.fj/2016/07/08/2016-17-budget-passed/> (<http://fijisun.com.fj/2016/07/08/2016-17-budget-passed/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: d.

Sources: 2013 Constitution of the Republic of Fiji; CHAPTER 7—REVENUE AND EXPENDITURE Page 91 Appropriation and taxing measures require ministerial consent 143. Any written law, that— (a) appropriates revenue or moneys or increases such an appropriation; (b) imposes taxation or an increase in taxation; or (c) reduces the amount of any debt due to the State, may only be passed by Parliament with the consent of Cabinet, as signified by the Minister responsible for finance. <http://www.paclii.org/fj/Fiji-Constitution-English-2013.pdf> (<http://www.paclii.org/fj/Fiji-Constitution-English-2013.pdf>)

Comments: Researcher: According to Article 143, the legislature has very limited powers when it comes to amending budgets. Thus, answer choice "d" is selected.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The legislature was only given four to go through the budget. Please click on link: <http://www.pireport.org/articles/2016/07/07/fiji-parliament-...> (<http://www.pireport.org/articles/2016/07/07/fiji-parliament-passes-16-billion-2016-17-budget>)

Comments: Researcher: Fiji's Constitution: www.fiji.gov.fj/getattachment/.../Click-here-to-download-the-... (<http://www.fiji.gov.fj/getattachment/.../Click-here-to-download-the-Fiji-Constitution.aspx>) Financial Management Act 2004 www.economy.gov.fj/legislation.html?download=197:legislation (<http://www.economy.gov.fj/legislation.html?download=197:legislation>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There are no reports on the parliamentary websites: <http://www.parliament.gov.fj/Parliament-Business/Select-Comm...> (<http://www.parliament.gov.fj/Parliament-Business/Select-Committees.aspx>) or <http://www.parliament.gov.fj/Parliament-Business/Annual-Repo...> (<http://www.parliament.gov.fj/Parliament-Business/Annual-Reports.aspx>) regarding the Standing committee on Economic Affairs vetting the 2016-2017 national budget before its approval on 7th July, 2016. There are no such reports as well on the Ministry of Economy website or any media reports to indicate that a special committee examined the Executive's Budget Proposal.

Comments: Researcher: There were public hearing notices on the reform of the Sugar Cane Industry Bills no.19 and no.20 in the Standing Committee on Economic Affairs site - <http://www.parliament.gov.fj/Parliament-Business/Select-Comm...> (<http://www.parliament.gov.fj/Parliament-Business/Select-Committees/Standing-Committee-on-Economic-Affairs.aspx>). These are notices that kept the public informed about hearing dates and venues. Bill 19 looks into the Sugar Industry Tribunal to the Transfer and Conversion shares, assets and liabilities while Bill 20 looks at amending the Sugar Cane Growers Fund Act (Cap. 207). A report on submissions from those hearings is yet to be uploaded. The Fiji Cane Growers Association queried the consultations as mentioned in this Fiji Times article - <http://www.fjitime.com/story.aspx?id=353661> (<http://www.fjitime.com/story.aspx?id=353661>) The two bills were mentioned in the budget address by the Minister of Economy on June 22, 2016 in paragraph 5 of page1985. The budget address is attached titled Wednesday 22-06-16 and he mentions that "government is closely monitoring how challenging an opportunity in the sugarcane industry has been politicised in the back of the two Sugar Bills before Parliament." In the debate on the 2016-2017 Appropriation bill 2017 on 4 July, 2016 the Shadow Finance Minister Biman Prasad spoke about the disaster looming for the sugar industry mentioning prices for sugar falling to less than half of what Fiji is earning now (Paragraph 2 of 1712). Please find attached titled Monday 4th July. In conclusion, Ministry of Economy did examine a few bills, but not the Annual Budget as a whole.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There are standing committees in Fiji such as the Foreign Affairs and Defence, Justice Law and Human Rights and Economic affairs but none of these committees had any discussions on the budget of 2016 to 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There has not been a case whereby an enacted budget is examined by the Public Accounts Committee.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

115: Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Page 7 of the Financial Management Act of 2004 - Part 3: Expenditure - Division 1 - Authority of Expenditure - Virement Authorities 10.–(1) The Permanent Secretaries of agencies may authorise the transfer of budgeted funds as follows - (a) out from SEG 1 or 2 (Established and Unestablished Staff) but shall not transfer funds into SEG 1 or 2; (b) into and out of one or more of the following operating SEGs (SEGs 3, 4, 5, 6, or 7); and (c) from the operating SEGs (SEGs 1, 2, 3, 4, 5, 6, or 7) to the capital SEGs (SEGs 8, 9, or 10) but not from capital to operating or from capital to capital. (d) virement within SEG 13 to meet the consequential VAT component of the virements in (a), (b) and (c) above. (2) The Permanent Secretary for Finance may authorise the transfer of the following budgeted funds in respect of all agencies– (a) within each of SEGs 1 or 2 or from SEG 1 into SEG 2 or vice versa; (b) within each of capital expenditure SEGs (SEGs 8, 9, or 10) or from SEG 8 into either SEG 8, 9, or 10 or vice versa, as the case may be. (c) virement within SEG 13 to meet the consequential VAT component of the virements in (a) and (b) above. (3) Subject to regulations (1) and (2), Permanent Secretaries may authorise the transfer of budgeted funds from one appropriation category to another appropriation category within the agency's head of appropriation provided that both appropriation categories are administered by the same Permanent Secretary (4) Designated persons for an associated entity may authorise the transfer of budgeted funds within the agency's head of appropriation and must comply with virement provisions in sub-regulations (1) and (2) above.
file:///C:/Users/projectcoordinator/Downloads/finance%20instructions%202010%20(3).pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

116: Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: When the Tropical Cyclone Winston struck Fiji in February this year, the Government of Fiji allocated \$70m FJD to assist Fijians citizens affected by cyclone. The \$70m FJD allocated by the Government were not consented by the Parliament. More information can be accessed by the media report (The Fiji Times) on <http://www.fijitimes.com/story.aspx?id=345058> (<http://www.fijitimes.com/story.aspx?id=345058>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: In the Financial Management Act 2004 - Part 3 section 7 (page 6) under Appropriations states "Each year the Appropriation Act and the Budget Estimates set out details of the appropriations that Cabinet approves for spending by each agency. No officer may incur expenditure, which results in the agency's appropriation being exceeded without the proper authorisation of the Ministry of Finance, pending approval by Cabinet. [file:///C:/Users/projectcoordinator/Downloads/finance%20instructions%202010%20\(3\).pdf](file:///C:/Users/projectcoordinator/Downloads/finance%20instructions%202010%20(3).pdf) [file:///C:/Users/projectcoordinator/Downloads/gt-the_financial_management_act-2004%20\(1\).pdf](file:///C:/Users/projectcoordinator/Downloads/gt-the_financial_management_act-2004%20(1).pdf) According to Chapter 7- Revenue and Expenditure of the 2013 Fiji Constitution, Section 143 (Page 91) which is Appropriation and taxing measures require ministerial consent states that; "Any written law, that- a) appropriates revenue or moneys or increases such an appropriation b) imposes taxation or an increase in taxation; or c) reduces the amount of debt due to the State, may only be passed by Parliament with the consent of Cabinet, as signified by the Minister responsible for finance. 2013 Constitution of the Republic of Fiji via <http://www.paclii.org/fj/Fiji-Constitution-English-2013.pdf> (<http://www.paclii.org/fj/Fiji-Constitution-English-2013.pdf>) In the 2013 Constitution - Chapter 3-Parliament, Part A of Legislative Authority Section 47(4)) under Exercise of legislative powers on Page 30 describes the Money Bill. Appropriation ACT No., 15 of 2016 <http://www.parliament.gov.fj/wp-content/uploads/2017/03/ACT-...> (<http://www.parliament.gov.fj/wp-content/uploads/2017/03/ACT-NO-15-OF-2016-1.pdf>) Appropriation ACT No. 16 of 2015 <http://www.fiji.gov.fj/getattachment/503c6803-90c3-4529-8cb2-...> (<http://www.fiji.gov.fj/getattachment/503c6803-90c3-4529-8cb2-bf3ffd1dcbbe/ACT-NO--16-OF-2015---AN-ACT-TO-APPROPRIATE-A-SUM-O.aspx>)

Comments: Researcher: Answer choice "d" is selected as the law does not address this issue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.

- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The link below shows that the Public Accounts Committee did not look at the Consolidated Annual Report during the 206 - 2017 Fiscal Year - <http://www.parliament.gov.fj/Parliament-Business/Select-Comm...> (<http://www.parliament.gov.fj/Parliament-Business/Select-Committees/Standing-Committee-on-Public-Accounts.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Under Fiji's 2013 Constitution, "Part C "Auditor General, Section 151 (2) The Auditor-General is appointed by the President on the advice of the Constitutional Offices Commission, following consultation with the Minister responsible for finance.

<http://www.fiji.gov.fj/getattachment/8e981ca2-1757-4e27-88e0...> (<http://www.fiji.gov.fj/getattachment/8e981ca2-1757-4e27-88e0-f87e3b3b844e/Click-here-to-download-the-Fiji-Constitution.aspx>) the Auditor-General is an independent office holder which is appointed by the Constitutional Offices Commission. The Constitutional Offices Commission has a majority of Government members. Media report can be accessed via <http://www.radionz.co.nz/international/pacific-news/271504/f...> (<http://www.radionz.co.nz/international/pacific-news/271504/first-meeting-of-fiji's-constitutional-offices-commission-held>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

120: Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) 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 he or she is removed.
- b. (0) 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).

Answer: b.

Sources: The Auditor general is appointed by the President in consultation with the Prime Minister as outlined in part 5 of the state services decree - <http://www.fiji.gov.fj/getattachment/eef9dc39-3d8d-422b-92b1...> (http://www.fiji.gov.fj/getattachment/eef9dc39-3d8d-422b-92b1-c364abdd2ae3/DecreeNo6_State-Services-Decree-2009-pdf.aspx) This is the new Auditor General - <http://fjijisun.com.fj/2017/01/05/ajay-nand-new-auditor-gener...> (<http://fjijisun.com.fj/2017/01/05/ajay-nand-new-auditor-general/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined 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.
- b. (67) 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.
- c. (33) 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.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Parliament determines the budget of the Auditor General as shown in the INTOSAI report.

<http://intosaiiiaudit.org/mandates/writeups/fiji.htm> (<http://intosaiiiaudit.org/mandates/writeups/fiji.htm>) Funding for the SAI in Fiji is not consistent with the requirements. Also see- Constitution of Fiji, Part C, Auditor General, Section 152 (10) "The Auditor-General shall have control of the budget and finances of the office of the Auditor-General, as approved by Parliament." <http://www.fiji.gov.fj/getattachment/8e981ca2-1757-4e27-88e0...> (<http://www.fiji.gov.fj/getattachment/8e981ca2-1757-4e27-88e0-f87e3b3b844e/Click-here-to-download-the-Fiji-Constitution.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Under Fiji's Constitution, Chapter 8 - Accountability; Part C - Auditor-General (p 96) states that (11) A written law may provide that the accounts of a specified body corporate are not subject to audit by the Auditor-General but are to be audited as prescribed in that written law. Also see "Powers" in the INTOSAI Fiji SAI - <http://intosaiiiaudit.org/mandates/writeups/fiji.htm> (<http://intosaiiiaudit.org/mandates/writeups/fiji.htm>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no independent agency in Fiji which audits the processes of the Office of the Auditor-General.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Records of an officer or officers' from the Office of the Auditor General's attending the Public Accounts Committee meetings in 2016 and 2015 are mentioned in the following Verbatim Reports and Meeting minutes; Reports for 2016 can be accessed via <http://www.parliament.gov.fj/committees/standing-committee-o...> (<http://www.parliament.gov.fj/committees/standing-committee-on-public-accounts/>) - 1) Verbatim Report of the Public Accounts Committee Meeting on Monday, 29th August 2016. Name of Officer from OAG is on page 1. <http://www.parliament.gov.fj/wp-content/uploads/2017/02/29AU...> (<http://www.parliament.gov.fj/wp-content/uploads/2017/02/29AUG-AFL-FBC-UnitTrust-PostFj.pdf>) 2) Verbatim report of the Public Accounts Committee Meeting on Tuesday, 30th August 2016. Name of Officer is on Page 1. <http://www.parliament.gov.fj/wp-content/uploads/2017/02/30AU...> (<http://www.parliament.gov.fj/wp-content/uploads/2017/02/30AUG-FPTCL-RewaRice-FijiPorts.pdf>) 3) Verbatim report of meeting conducted by the Public Accounts Committee on Wednesday 31st August 2016. Name of officer is on page 1. <http://www.parliament.gov.fj/wp-content/uploads/2017/02/31AU...> (<http://www.parliament.gov.fj/wp-content/uploads/2017/02/31AUG-VitiCorp-FHEC-1.pdf>) Minutes for 2015 can be accessed via <http://www.parliament.gov.fj/wp-content/uploads/2017/02/PAC-...> (http://www.parliament.gov.fj/wp-content/uploads/2017/02/PAC-Reports_attachments.pdf) 1) Minutes of the 3rd Meeting of the Public Accounts Committee held in the Committee room, East Wing on Monday 26 January, 2015 at 10.15am. Name of Officer(s) on Page 1. <http://www.parliament.gov.fj/wp-content/uploads/2017/02/PAC-...> (http://www.parliament.gov.fj/wp-content/uploads/2017/02/PAC-Reports_attachments.pdf) 2) Minutes of the 4th Meeting of the Public Accounts Committee held in the committee room, East wing on Tuesday, 27th January, 2015 at 9am. Name of officer(s) on Page 1. <http://www.parliament.gov.fj/wp-content/uploads/2017/02/PAC-...> (http://www.parliament.gov.fj/wp-content/uploads/2017/02/PAC-Reports_attachments.pdf) 3) Minutes of the 5th Meeting of the Public Accounts Committee held in the committee room, East wing on Weds 28 January at 9.30am. Name of officer(s) on Page 1 <http://www.parliament.gov.fj/wp-content/uploads/2017/02/PAC-...> (http://www.parliament.gov.fj/wp-content/uploads/2017/02/PAC-Reports_attachments.pdf) 4) Minutes of the 6th Meeting of the Public Accounts Committee held in the Committee room, East Wing on Thursday 29 Jan, 2015 at 9.30am. Name of Officer(s) on page 1. <http://www.parliament.gov.fj/wp-content/uploads/2017/02/PAC-...> (http://www.parliament.gov.fj/wp-content/uploads/2017/02/PAC-Reports_attachments.pdf) 5) Minutes of the 7th Meeting of the Public Accounts committee held in the Committee Room, East Wing on Friday 30th January, 2015 at 9am. Name of Officer(s) on Page 1. <http://www.parliament.gov.fj/wp-content/uploads/2017/02/PAC-...> (http://www.parliament.gov.fj/wp-content/uploads/2017/02/PAC-Reports_attachments.pdf) 6) Minutes of the 9th Meeting of the Public Accounts committee held in the committee room, West Wing on Wednesday 4 March 2015 at 2.20pm. Name of Officer(s) on Page 1. <http://www.parliament.gov.fj/wp-content/uploads/2017/02/PAC-...> (http://www.parliament.gov.fj/wp-content/uploads/2017/02/PAC-Reports_attachments.pdf) 7) Minutes of the 10th Meeting of the Public Accounts Committee held in the Committee room, West Wing on Thurs 5 March at 2.20pm. Officer(s) name on Page 1. <http://www.parliament.gov.fj/wp-content/uploads/2017/02/PAC-...> (http://www.parliament.gov.fj/wp-content/uploads/2017/02/PAC-Reports_attachments.pdf) 8) Minutes of the 11th Meeting of the Public Accounts Committee held in the Committee room, East Wing on Monday 9 March 2015 at 9.40am. Officer(s) name on Page 1. <http://www.parliament.gov.fj/wp-content/uploads/2017/02/PAC-...> (http://www.parliament.gov.fj/wp-content/uploads/2017/02/PAC-Reports_attachments.pdf) 9) Minutes of the 12th Meeting of the Public Accounts Committee held in the Committee room, East Wing on Tuesday 10 March 2015 at 9.25am. Name of officer(s) on page 1. <http://www.parliament.gov.fj/wp-content/uploads/2017/02/PAC-...> (http://www.parliament.gov.fj/wp-content/uploads/2017/02/PAC-Reports_attachments.pdf) 10) Minutes of the 13th Meeting of the Public Accounts Committee held in the Committee room, East wing on Weds 8 April, 2015 at 9.40am. Name of Officer(s) on Page 1. <http://www.parliament.gov.fj/wp-content/uploads/2017/02/PAC-...> (http://www.parliament.gov.fj/wp-content/uploads/2017/02/PAC-Reports_attachments.pdf) 11) Minutes of the 14th Meeting of the Public Accounts Committee held in the Committee room, East Wing on Thurs 9 April, 2015 at 9.40am. Name of Officer(s) on Page 1. <http://www.parliament.gov.fj/wp-content/uploads/2017/02/PAC-...> (http://www.parliament.gov.fj/wp-content/uploads/2017/02/PAC-Reports_attachments.pdf) 12) Minutes of the 15th Meeting of the PAC held in the committee room, East wing on Friday 10 April 2015 at 9.40am. Name of Officer(s) on Page 1. <http://www.parliament.gov.fj/wp-content/uploads/2017/02/PAC-...> (http://www.parliament.gov.fj/wp-content/uploads/2017/02/PAC-Reports_attachments.pdf)

Comments: Researcher: In 2016 there are 5 Verbatim reports for the Public Accounts Committee Meetings on the website - <http://www.parliament.gov.fj/committees/standing-committee-o...> (<http://www.parliament.gov.fj/committees/standing-committee-on-public-accounts/>) Out of the 5 reports, 3 recorded attendance by Officer(s) of the OAG.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Consultations with the public were held through "Budget Forums 2016-17" to discuss Annual budget. These were organised by the Ministry of Economy. <http://fijisun.com.fj/2016/05/28/your-budget-chance-now/> (<http://fijisun.com.fj/2016/05/28/your-budget-chance-now/>) The Minister for Economy and AG emphasizes the importance of consultation with the general public in this news story. "AG leads budget talks" <http://fijisun.com.fj/2016/05/19/a-g-leads-2016-2017-budget-talks/> This was posted on the parliamentary website mentioning public consultations held in Labasa in the North and Lautoka in the West of Fiji and mentions for the first time having consultations with two specific groups being People Living with Disabilities and High Schools students. ""We have been able to talk about budget processes and they have appreciated the balancing act Government must undertake to use financial resources appropriately. Through these consultations, disabled persons and high school students have had direct input on the inclusive budget consultations," he said." <http://www.fiji.gov.fj/Media-Center/Press-Releases/-WINSTON-...> (<http://www.fiji.gov.fj/Media-Center/Press-Releases/-WINSTON-REBUILD-MAIN-FOCUS-OF-2016-17-BUDGET%E2%80%9D---A.aspx>) This news story covers a high school consultation which had schools from the Central Eastern region in attendance on Saturday 11th June, 2016. "Students raise key issues at National Budget Consultation". <http://fijivillage.com/news-feature/Students-raise-key-issue...> (<http://fijivillage.com/news-feature/Students-raise-key-issues-at-National-Budget-Consultation-5kr2s9/>) June 13, 2016 - "Budget consultations underway at Natabua High" - <http://fijitimes.com/story.aspx?id=357942> (<http://fijitimes.com/story.aspx?id=357942>) Please watch here - <https://www.youtube.com/watch?v=EU5ZYjPxnGE> (<https://www.youtube.com/watch?v=EU5ZYjPxnGE>) These two news stories refer to the consultation with High School Students in the North at Labasa College. The consultation was on Thursday 9th June and these stories came out two days later titled "Call for more grants" - <http://www.fijitimes.com/story.aspx?ref=archive&id=357596> and "Bus fare rate concern" - <http://www.fijitimes.com/story.aspx?id=357598> (<http://www.fijitimes.com/story.aspx?id=357598>) This news story refers to the North Consultation on Thursday 9th June, 2016 and the range of issues brought up - "Power, Teachers Pay, Disability Facilities Top Students' List" - <http://fijisun.com.fj/2016/06/10/power-teachers-pay-disability-facilities-top-students-list/> Please watch - Fijian Minister for Finance officiates 2016 - 2017 Budget forum in Labasa - <https://www.youtube.com/watch?v=xHR-iHJYHpo> (<https://www.youtube.com/watch?v=xHR-iHJYHpo>) "Advertisements will be placed in the Fiji Sun for members of the public to submit written submissions on their ideas and suggestions for the 2016-2017 National Budget." "The Attorney General and the Ministry of Finance team is also scheduled to meet with key non-government organisations and other stakeholders in the coming days." <https://www.newswire.com.fj/focus/government-community/natio...> (<https://www.newswire.com.fj/focus/government-community/national-budget-consultations-underway-for-2016-2017/>) This news piece titled "Your Budget Chance Now" stresses to the public about participation in the 2016-2017 Budget via verbal and written. <http://fijisun.com.fj/2016/05/28/your-budget-chance-now/> (<http://fijisun.com.fj/2016/05/28/your-budget-chance-now/>) "Consultations for 2016-2017 Budget will focus on the West" "Attorney General and Minister for Finance Aiyaz Sayed-Khaiyum says the consultations which used to be predominantly held in Suva will now move west with the hope of getting a wider scope of feedback. <http://www.fbc.com.fj/fiji/40642/consultations-for-2016-2017...> (<http://www.fbc.com.fj/fiji/40642/consultations-for-2016-2017-budget-will-focus-on-the-west/>) "2016 - 2017 Budget: Consultations with students and disabled insightful, says Finance minister" <http://fijitimes.com/story.aspx?id=359227> (<http://fijitimes.com/story.aspx?id=359227>)

Comments: Researcher: The 2016 budget consultations was designed to boost Ministry involvement as stated by the minister of economy in this news article - <http://fijisun.com.fj/2015/09/05/finance-hears-ministry-subm...> (<http://fijisun.com.fj/2015/09/05/finance-hears-ministry-submissions/>) In the 2016-2017 the consultations called for ideas and suggestions from the general public. <http://fijisun.com.fj/2016/05/19/a-g-leads-2016-2017-budget-...> (<http://fijisun.com.fj/2016/05/19/a-g-leads-2016-2017-budget-talks/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: For the first time this year, the executive has taken concrete steps to expanding the budget consultations with the school students and civil society organizations such as the disability groups. Media report can be accessed on <http://www.fijitimes.com/story.aspx?id=357843> (<http://www.fijitimes.com/story.aspx?id=357843>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

Answer: b. (67)

Sources: The budget consultations are more like forums where the public is invited to make submissions to the upcoming budget. Issues raised during forums are related to public services, social spending policies and public investment projects. The key six topics are not extensively covered. The following are links to what was covered during those consultations where the Minister spoke. "Fijian Minister for Finance hold Budget Consultation with students at Natabua High School" - <https://www.youtube.com/watch?v=EU5ZYjPxnGE> (<https://www.youtube.com/watch?v=EU5ZYjPxnGE>) "Power, Teachers Pay, Disability Facilities Top Students' List" - <http://fijisun.com.fj/2016/06/10/power-teachers-pay-disabili...> (<http://fijisun.com.fj/2016/06/10/power-teachers-pay-disability-facilities-top-students-list/>) "Bus fare rate concern" - <http://www.fijitimes.com/story.aspx?id=357598> (<http://www.fijitimes.com/story.aspx?id=357598>) "Call for more grants" - <http://www.fijitimes.com/story.aspx?ref=archive&id=357596> (<http://www.fijitimes.com/story.aspx?ref=archive&id=357596>) "National budget consultations underway for 2016-2017" - <https://www.newswire.com.fj/focus/government-community/natio...> (<https://www.newswire.com.fj/focus/government-community/national-budget-consultations-underway-for-2016-2017/>) "Students raise key issues at National Budget Consultation". <http://fijivillage.com/news-feature/Students-raise-key-issue...> (<http://fijivillage.com/news-feature/Students-raise-key-issues-at-National-Budget-Consultation-5kr2s9/>) "Fijian Minister for Finance officiates 2016 - 2017 Budget forum in Labasa - Part 1" - <https://www.youtube.com/watch?v=xHR-iHJYHpo> (<https://www.youtube.com/watch?v=xHR-iHJYHpo>) "Fijian Minister for Finance officiates Budget consultation in Labasa - Part 2" - <https://www.youtube.com/watch?v=FPA8REnBHZ0> (<https://www.youtube.com/watch?v=FPA8REnBHZ0>) "Fijian Attorney General, Aiyaz Sayed-Khaiyum, budget consultation with students" - <https://www.youtube.com/watch?v=3VmfNeA4I7g> (<https://www.youtube.com/watch?v=3VmfNeA4I7g>) "Fijian Minister for Finance holds budget consultation Fiji Disabled Peoples Association" - <https://www.youtube.com/watch?v=u3H5Uz7GjMA> (<https://www.youtube.com/watch?v=u3H5Uz7GjMA>) "Fijian Minister for Finance holds budget consultations with students in the North" - <https://www.youtube.com/watch?v=j1ySCc5DC9o> (<https://www.youtube.com/watch?v=j1ySCc5DC9o>)

Comments: Researcher: It is hard to determine exactly which topics were discussed, because many of the discussions were open ended. However, the main themes as covered by the media, are the key topics (3) Social Spending Policies, (5) Public Investment Projects and (6) Public services.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The executive doesn't use any participation mechanism through which the public can provide input during the implementation phase of the budget. However there are commentaries and discussions by various bodies between June-July such as the: Consumer Council Consumer Watch - 2016-2017 National Budget: Progressive Budget -<http://www.consumersfiji.org/upload/Newsletter/June%202016%20Edition1.pdf>) PLN Advisory - http://www.plnadvisory.com/uploads/4/5/5/0/45501675/fiji_nat... (http://www.plnadvisory.com/uploads/4/5/5/0/45501675/fiji_national_budget_2016-17_commentary_final.pdf) ASSOCIATION COMMENDS 2016-2017 BUDGET (4 July, 2016) - <http://www.thejetnewspaper.com/2016/07/04/association-commends-2016-2017-budget/>) Fiji Youth for Democracy Panel Discussion on June 30, 2016 titled "Youth voices: 2016-2017- Fiji Budget" <https://www.facebook.com/events/252042345176661/permalink/25...> (<https://www.facebook.com/events/252042345176661/permalink/252634215117474/>) June 27, 2016 - 2016-2017 National Budget reflects a lot of positive elements - <http://fijione.tv/2016-2017-national-budget-reflects-alot-of-...> (<http://fijione.tv/2016-2017-national-budget-reflects-alot-of-positive-elements/>) On July 8, 2016 - Opposition makes gag claim - "SOME Opposition MPs yesterday claimed that Parliament was being gagged by government ministers when they sought clarification on allocations made to respective ministries in the 2016-2017 National Budget."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: There haven't been any consultations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: This media links - <http://fijisun.com.fj/2016/07/08/2016-17-budget-passed/> and <https://www.pressreader.com/fiji/fiji-sun/20160708/282153585...> (<https://www.pressreader.com/fiji/fiji-sun/20160708/282153585607663>) mentions the Minister for Economy saying that a series of workshops were going to take place to discuss the budget implementation before the financial year started. The only media links to forums and meetings are as follows: Chamber sets agenda for business forum (July 9, 2016) - " Fiji Chamber of Commerce and Industry has organised a Fiji Business Forum tomorrow with the theme Growing Business in Fiji which will feature the Attorney-General, Minister for Economy, Public Enterprise, Public Service & Communications, and Minister for Industry, Trade and Tourism with other government ministers and officials from various regulatory agencies." - <http://www.fijitimes.com/story.aspx?id=361416> (<http://www.fijitimes.com/story.aspx?id=361416>) Fiji Chamber of Commerce & Industry "Fiji Business Forum 2016 - The 2016 Fiji Business Forum was held on Saturday, July 9th 2016 at the Holiday Inn Hotel, Suva, soon after the National Budget announcement was presented by the Minister for Finance, Hon. Aiyaz Saiyed-Khaiyum. Attended by key business stakeholders and investors alike, the forum saw the participation of 4 Ministers of Government who keenly answered queries not only relevant to their respective Ministries but to the nation as a whole. FBF 2016 also heard businesses quering certain elements of new policies which the Minister for Finance considered positively and promised to look into with his team of experts from the relevant government agencies. Although the FBF 2016 was put together in a short week (based on availability of government members), it was well represented and a succesful event, highlighting many key policy and incentive areas, beneficial to current businesses and new investors." - <https://www.fijichamber.com/news---media> (<https://www.fijichamber.com/news---media>) Cannot find links to those workshops that the Minister of Economy had mentioned and if they covered the key topics.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: c. (33)

Sources: The executive does engage with the public during the budget formulation phase on a number issues highlighted above, such as purpose, intended outcomes and process, but the information provided is not comprehensive. <http://fijisun.com.fj/2016/05/28/your-budget-chance-now/> (<http://fijisun.com.fj/2016/05/28/your-budget-chance-now/>) Media reports can be accessed via <https://www.newswire.com.fj/focus/government-community/natio...> (<https://www.newswire.com.fj/focus/government-community/national-budget-consultations-underway-for-2016-2017/>) and <http://fijisun.com.fj/2016/06/14/we-need-to-expand-our-econo...> (<http://fijisun.com.fj/2016/06/14/we-need-to-expand-our-economic-base-a-g/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.

- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The State does not provide the public with feedback on how the citizens' inputs have been incorporated into the formulation of the Annual Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The Ministry of Economy does note and acknowledge the feedback from the public in regards to their contributions towards the formulations of the budget. However, the executive does not provide written records of how citizens' inputs have been used to assist in monitoring the implementation of the annual budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: The parliament website publishes a timetable but the Ministry of Economy doesn't seem to have one as shown in this link. <http://www.parliament.gov.fj/getattachment/c46a941d-27d8-433...> (<http://www.parliament.gov.fj/getattachment/c46a941d-27d8-4338-a4de-48f2e7042ed2/Parliament-Calendar-2016-2017>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: The Education Ministry did hold consultations on education reforms in 2016 as shown in "Education Minister holds public consultation" <http://fijitimes.com/story.aspx?id=336562> (<http://fijitimes.com/story.aspx?id=336562>) and "Reddy puts spotlight on education reforms" <https://www.newswire.com.fj/focus/education/education-minist...> (<https://www.newswire.com.fj/focus/education/education-minister-puts-the-spotlight-on-reforms/>) The Ministry of Health's corporate plan 2017 mentions the utilising of the 2016-2017 budget to deliver quality services but there are no links to consultations by the Ministry of Health. Here's the link to the Corporate Plan <http://www.health.gov.fj/wp-content/uploads/2016/09/Final-AC...> (<http://www.health.gov.fj/wp-content/uploads/2016/09/Final-ACP-2016-2017.pdf>) There were no consultations by any of the other line ministries with the public or NGOs. Only the Ministry of Economy/Finance did consultations. However, these mechanisms are only ad-hoc.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The legislature does not conduct any public hearings on the national budget. The public consultations are only conducted by the Ministry of Economy.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

137: During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Only the Ministry of Economy conducts consultations with the public on the national budget, and not the legislature. The public participation mechanism include submissions on the national budget to the Ministry of Economy.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects

that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: No formal mechanisms exist through which public can suggest ideas/topics to include in the Office of the Auditor-General's audit program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens’ inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: There is no such public participation in the Office of the Auditor-General's audit program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: No such formal mechanisms exist for public input towards audit investigations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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