

REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF FIJI

Performance Audit of Preparedness for Implementation of Sustainable Development Goals





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File: 102

9 May 2019

The Honorable Ratu Epeli Nailatikau Speaker of the Parliament of the Republic of Fiji Parliament Complex Gladstone Road **SUVA.**

Dear Sir

AUDIT REPORT ON SUSTAINABLE DEVELOPMENT GOAL (SDG)

In accordance with section 152(13) of the Constitution of the Republic of Fiji, I am pleased to transmit to you my report on Sustainable Development Goal.

A copy of the report has been submitted to the Minister for Economy who as required under section 152(14) of the Constitution shall lay the report before Parliament within 30 days of receipt, or if Parliament is not sitting, on the first day after the end of that period.

Yours sincerely

Ajay Nand AUDITOR-GENERAL

Encl.



The Office of the Auditor-General – Republic of Fiji

The Office of the Auditor-General is established as an Independent Office by the Constitution of Republic of Fiji. Its roles and responsibilities include carrying out performance audits to determine whether an entity is achieving its objectives effectively, economically and efficiently and in compliance with relevant legislation. These audits are carried out by the Auditor-General on behalf of Parliament.

The Auditor-General must submit a report on performance audits carried out to Parliament. In addition, a single report may include two or more audits. This report satisfies these requirements.

The Office of the Auditor-General notes the impact of its reports to Parliament on the ordinary citizens and strives for accuracy and high quality reporting including recommendations which are not only value-adding to the entity subject to audit but its customers, the general public as well.

National preparedness for SDG implementation

The Government of Republic of Fiji (GoF) has made considerable progress towards the implementation of the SDGs in terms of establishing the institutional framework and strategies for implementation. Currently funding of programmes/projects are focused on the immediate 5 year strategy and partnerships with development partners. However, monitoring and reporting mechanisms amongst monitoring and evaluation (M&E) institutions need to be strengthened.

Audit at a glance

The infographic illustrated in Figure 1 below demonstrates an estimation of the GoF's level of preparedness of SDG implementation over the 11 themes. It uses the value of 35 as the highest score and starts from zero (0) as the lowest. The highest score is 30 (integration into national context) while lowest is 5 (Communication to stakeholders on reporting).

Figure 1: Estimated level of preparedness of SDG implementation



Table of Contents

National preparedness for SDG implementation	ii
Audit at a glance	ii
List of figures and tables	v
Acronyms and abbreviations	v
Executive Summary	.vii
Purpose	. vii
Objectives	viii
Audit mandate	viii
Scope of the audit	viii
Main findings	ix
Conclusions	ix
Recommendations	ix
1.0 Introduction	1
Justification	1
Audit objectives	1
Audit scope	1
Audit criteria and sources	2
Audit methodology, sources of data, data gathering and analysis applies	2
Standards used for the audit	2
2.0 Overview	3
Background	3
3.0 Integration of the 2030 Agenda into the national context	6
Theme 1: Integration of the SDGs into national planning strategies, policies and processes	6
Theme 2: Alignment of budgets, policies and programmes to the SDGs	11
Theme 3: Policy integration and coordination	. 13
Theme 4: Creating ownership and engaging stakeholders in integrating the SDG into the nationa context	
Theme 5: Inclusiveness and leaving no one behind	. 18
4.0 Objective 2 - Resources and Capacities for implementing the 2030 Agenda	20
Theme 1: Identification of needs and of the required resources and capacities for implementing t SDGs	
Theme 2: Mobilizing Partnerships	.23
Theme 3: Managing Risk	26
5.0 Monitoring, follow up, review and reporting on progress of implementation of the	
2030Agenda	.29
Theme 1: Responsibilities, mechanisms and processes for monitoring, follow up, review and	20
reporting	29

The	eme 2: Performance indicators and data	32
The	eme 3: Communication to stakeholders	33
7.0	Conclusions	35
8.0	Recommendations	36
9.0	References	···37
Арреі	ndix 1: Legislations and policies reviewed	38

List of figures and tables

Table/Figure No.	Description
Table 1	Alignment of the 5Year & 20Year NDP to the Sustainable Development Goals
Table 2.1:	SDGs integrated in the NDP and entities responsible for implementation
Table 3.1	Sectors in the economy
Table 3.2:	Key principles identified under Government's Revenue and Expenditure
	Policies
Table 3.3:	Policies identified for reviews
Figure 3.1	National Development Targets (extract from 20Year NDP)
Figure 3.2	Key performance indicators for the Water and Sanitation sector
Figure 3.3:	Alignment of NDP to the 2030 Agenda
Figure 3.4	Alignment of national budget, policies, program and plans to the sustainable
	goals
Figure 3.5:	Institutional framework as per the NDP
Figure 3.6	Integration and collaboration in the National Strategy
Table 4.1	Examples of SDG Related Programmes shown in the Budget
Table 4.2	New and Ongoing initiatives in the 2018-2019 budget kit.
Table 4.3	Official Development Assistance 2016 - 2019
Table 4.4	Trade agreements
Table 5.1	Institutional Framework for Monitoring and Evaluation
Figure 5.1	Regional monitoring framework
Figure 5.2	Regional priorities

Acronyms and abbreviations

Acronym	Meaning
ADB	Asian Development Bank
AusAid	Australian Aid
BPD	Budget and Planning Division
CEPA	Comprehensive Economic Partnership Agreement
CREWS	climate risk early warning system
ECCE	early childhood care and education
EU	European Union
FAO	Food and Agricultural Organisation
FDB	Fiji Development Bank
FFGS	flash flood guidance system
FMA	Financial Management Act
FNPF	Fiji National Provident Fund
GoF	Government of Fiji
GCF	Green Climate Fund
GESI	Gender Equity and Social Inclusion
GGFF	Green Growth Framework for Fiji
HLPF	High Level Political Forum
IFAD	International Fund for Agricultural Development
INTOSAI	International Organisation for Supreme Audit Institutions
IPEA	Interim Economic Partnership Agreement
JICA	Japan International Cooperation Agency
KOICA	Korean International Cooperation Agency
MoE	Ministry of Economy
MSGTA	Melanesian Spearhead Group Trade Agreement
MFTA	Melanesian Free Trade Agreement
MoU	Memorandum of Understanding

NAD	
NAP	National Adaptation Plan
NDP	National Development Plan
ODA	Overseas Development Assistance
PACER	Pacific Agreement for Closer Economic Relations
PICTA	Pacific Islands Countries Trade Agreement
POETCOM	Pacific Organic and Ethical Trade Community
RDSSED	Roadmap for Democracy and Sustainable Socio Economic Development
SDG(s)	sustainable development goal(s)
SOE	state owned enterprise
SPARTECA	South Pacific Regional Trade and Economic Cooperation Agreement
SPC	South Pacific Commission
ToR	Terms of reference
UNDP	United Nations Development Program
UN	United Nations
USAID	United States Agency for International Development
WMO	World Meteorological Organisation
WTO	World Trade Organisation

Executive Summary

Purpose

The sustainable development goals (SDGs) are a universal call to action to end poverty, protect the planet and ensure that all people enjoy peace and prosperity. The Fiji Government has endorsed the Global Sustainable Development Goals (SDGs) which aim to ensure that no one will be left behind and endeavour to reach the furthest behind first.

Two years following the adoption of the United Nations (UN) 2030 Agenda for Sustainable Development in 2015, Fiji launched it national vision strategy supported by a 5 year national development plan, that is, the 5Year & 20Year National Development Plan: Transforming Fiji, as a platform on which the SDGs can be implemented and monitored. Fiji's Green Growth Framework 2014 has been instrumental in guiding the inclusion of green growth principles and priorities into the new NDP. Previously established policies, regulatory framework and initiatives also provide a foundation for Fiji's preparedness for the implementation of the SDGs.

The key national development targets for the next 20 years as per the 5Year & 20Year NDP are aligned to the SDGs under the 3 categories of inclusive socio economic development, transformational strategic thrusts and environment. Refer Table 1 below.

Inclusive socio economic development Transformational strategic thrusts SDGS National outcomes SDGS National outcomes 100 Percent Nurturing New and 6 CLEAN WATER Access to Clean Emerging Growth and Safe Water Sectors and Proper Sanitation Electricity for All Improving Transport and Digital Connectivity Provision of Skill Development and Affordable Demographic Dividend Housing **Universal Access** Embracing Appropriate to Quality and New Technology for Productivity Education Improvement **High Quality Building Vibrant Cities** 11 st 13 CLIMATI Healthcare and Towns and a System Stronger Rural Economy Fourfold Increase in Food and GDP per Person Nutrition Security Government Debt to be Eradicating NO Poverty Reduced to 35 Percent Poverty of GDP

Table 1: Alignment of the 5Year & 20Year NDP to the Sustainable Development Goals

REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF FIJI



Of the 132 regional target, 80 SDG targets are monitored of which 3 targets have been fully achieved whilst 17 targets have achieved average to good progress towards achievement. No progress has been made on the achievement of 2 goals whilst 39 targets cannot be determined due to a lack of or insufficient data, or could not be established due to a lack of established methodology to gather data¹.

Objectives

Our audit was carried out to ascertain the preparedness of government in implementing the sustainable development goals agenda 2030 by determining the extent to which government has adapted the 2030 agenda into its national development plans, identifying and securing resources and capacities needed to implement development strategies; and mechanism for monitoring and reporting the progress towards the implementation of the National Development Plan, and consequently the achievement of the SDGs.

Audit mandate

This performance audit was undertaken under Section 6A of the Audit Act 1969. It is anticipated that the findings from this report will be used by the MoE for monitoring and evaluation with a focus on implementing findings as required under the NDP.

Scope of the audit

We assessed the actions undertaken by government since the signing of the SDGS in September 2015 in preparedness for the implementation of the 2030 Agenda by looking at the:

- i. integration of the SDGs into the national planning strategies, policies and processes;
- ii. securing of resources and capacities required for implementing the national development strategies; and
- iii. mechanisms for monitoring, follow up, review and reporting on progress of implementation of the development plans

¹ 2018 Pacific SDGs Progress Wheels

Main findings

Integration of the 2030 Agenda

Ministry of Economy is the main agency involved in the development of the national development plans, coordinating planning for resources and capacities, and monitoring progress of implementation. Efforts are in progress on review of legislations, policies and plans to align with related SDGs. Creating awareness of the SDGs has been centred on government ministries and departments, sector stakeholders, non-government organisations and the academia. However, awareness of the SDGs to rural and maritime region can be improved. Inclusiveness has been addressed in the policies included in the NDP and through stakeholder representation.

Resources and Capacities for Implementing the SDGs

Funding for provisions of social services and capital expenditure are met through domestic revenues collected, accessing international financial resources and funding from multilateral development partners, private sector partnerships, and access to climate finance. Self-funding of projects undertaken by state owned enterprises and municipal councils complement funding from government.

Monitoring and reporting Framework

Monitoring is conducted using existing mechanisms such as monitoring budget planning and utilization and progress of capital implementation to gauge progress of implementation of the NDP. The responsibility for monitoring the SDG indicators lies with the Ministry of Economy. It is responsible for monitoring the SDG and maintains the SDG dashboard which was developed with the assistance of a consultant who was engaged with funding from UNDP. Of the 80 SDG indicators, the MoE monitors progress of implementation of only 39 SDG indicators whilst monitoring on progress of implementation of the remaining indicators could not be determined due to lack of established methodology or insufficient data.

The Ministry of Economy is yet to report on progress of implementation of the SDGs at the national and the global level.

Conclusions

The Government of Fiji has begun efforts towards preparing for implementation of the 2030 Agenda on Sustainable Development by integrating the SDGs into its 20Year national development plan and supported with strategies for the immediate 5 term. Some efforts have been made at reviewing legislations, policies and strategies and identifying funding sources for implementation for strategies, and the creation of awareness of SDGs. Monitoring and reporting mechanisms however are still at the early stages as the NDP is at its first year of implementation.

Recommendations

- A communication strategy outlining strategies in publicising the SDGs should be developed and implemented.
- Efforts should be directed at reviewing outdated legislations, policies and legislations and strategies identified in the NDP.
- The Ministry of Economy should ensure that the mechanism for collection of data for SDG indicators from responsible agencies are strengthened.

1.0 Introduction

In September 2015, 193 member countries of the United Nations adopted the 2030 Agenda for Sustainable Development. The 2030 Agenda for Sustainable Development is a United Nations (UN) global initiative containing 17 sustainable development goals and 169 targets. The 15 year Agenda came into effect from 1 January 2016 following on from the expiry of the Millennium Development Goals (MDG).

The 2030 Agenda is a plan of action for people, planet and prosperity, that is, it is aimed at improving people's lives economically socially and environmentally.

Justification

Fiji as a UN member country in signing the 2030 Agenda for Sustainable Development in September 2015 has declared its commitment to take ownership of the Agenda and be responsible for follow-up and review, at the national, regional and global levels, in relation to the progress made in implementing the goals and targets over the next fifteen years.

Activities to be undertaken in preparing, implementing, monitoring and reporting progress on the implementation of the SDGs include:

- i. building public awareness;
- ii. fostering inclusive stakeholder participation;
- iii. aligning national/ subnational plans and targets to SDGs;
- iv. assigning responsibilities and ensuring accountability;
- v. establishing relevant programs;
- vi. allocating sufficient resources/ capacity;
- vii. defining appropriate baselines and relevant targets/ indicator; and
- viii. developing robust systems to reliably measure, monitor and report on progress and achievements

This cooperative performance audit is conducted through one of INTOSAI's approaches to SDGS i.e. auditing preparedness and national systems of follow up. The OAG through the conduct of this audit contributes value and benefits for the citizens of Fiji by providing an assurance and assessment on the preparations undertaken by Government for implementing the SDGs (ISSAI 12).

Audit objectives

To assess the preparedness of government in implementing the sustainable development goals agenda 2030 by determining:

- i. the extent to which GoF has adapted the 2030 agenda into the 5-Year and 20-Year National Development Plan;
- ii. whether GoF has identified and secured resources and capacities needed to implement the 5-Year and 20-Year National Development Plan; and
- iii. the mechanisms established by GoF to monitor, follow-up, review and report on the progress towards the implementation of the 5-Year and 20-Year National Development Plan.

Audit scope

Our audit was conducted using the whole of government approach. The audit looked at the integration of the SDGs at the national planning level, the alignments of implementing agencies policies, budgets strategies to enable the implementation of the plan, and the monitoring of implementation of the national plan that will enable the achievement of the sustainable development goals.

Audit criteria and sources

The criteria to assess actions of GoF honouring its commitments to the implementation of the 2030 Agenda for Sustainable Development is drawn from the United Nations (UN) resolutions – A/RES/70 adopted by the General Assembly on 25^{th} September 2015.

Similarly the criteria to assess actions taken in localising the SDGs i.e. planning for integration of the SDGs into the country context, implementation strategies, and monitoring and evaluation frameworks is drawn from the 5-Year and 20-Year National Development Plan.

Audit methodology, sources of data, data gathering and analysis applies

Audit techniques used for gathering evidence and conducting audit analysis included the following:

- (i) Interviews of key personnel at Ministry of Economy, Bureau of Statistics and Parliament; and
- (ii) Documentary review of legislation, policies, development plans, strategies, reports, media articles, etc.

Standards used for the audit

Our audit was conducted in accordance with the International Standards of Supreme Audit Institutions for Performance Auditing (ISSAI 3000).

2.0 Overview

Background

Fiji as a member country of the United Nations adopted the 2030 Agenda on Sustainable Development in September 2015. The 2030 Agenda includes 17 sustainable development goals (SDG) and 169 targets.

An SDG Taskforce was appointed in 2015 to develop indicators for SDG implementation, and oversee and report on progress of implementation of the SDGs. The Taskforce comprises of representatives from government, the private sector, non-government organisations, and academia institutions.

Two years following the adoption of the 2030 Agenda, Fiji's 5Year and 20Year National Development Plan was formulated and launched on 14 November 2017 at Bonn, Germany. A copy of the plan is available at www.economy.gov.fj .The NDP is designed to achieve social economic development in a sustainable manner. The SDGs have been integrated into the various socio economic development activities in the NDP and entities assigned for their implementation as listed in table 2.1 below. The 5 Year NDP supports implementation of the first 5 years of the 20Year NDP.

Table 2.1: SDGs integrated in the NDP and entities responsible for implementation

Entities responsible for implementing the SDG	SDG
	targets
Ministry of Women, Children and Poverty Alleviation	1.2
Fiji Bureau of Statistics	
Ministry of Agriculture	2.1
Ministry of Economy	2.2
Ministry of Health and Medical Services	
Ministry of Fisheries	
Ministry of Education, Heritage & Arts	
Biosecurity Authority of Fiji (BAF)	
Ministry of Women, Children & Poverty Alleviation	
Ministry of Youth & Sports	
National Food & Nutrition Committee	
Ministry of Health and Medical Services	3.1
Food Unit in collaboration with Biosecurity Authority of Fiji and Fiji Revenue &	3.2
Customs Services	3.3
Ministry of Agriculture	3.4
Airports Fiji Limited	3.8
	3.c
	3.d
Ministry of Education Heritage and Arts	4.1
Training Institutions	4.2
Fiji National University	4.3
Higher Education Commission	
Tertiary Scholarship and Loans Board	
Ministry of Women, Children and Poverty Alleviation	5.5
Ministry of Health and Medical Services	
Fiji Police Force	
Solicitor General's Office	
Department of Women	
Ministry of Labour	
Civil Service	
Non-Government Organisations	

Entities responsible for implementing the SDG	SDG targets
Water Authority of Fiji	6.1
Department of Water & Sewerage	6.2
Ministry of Waterways	
Energy Fiji Limited	
Ministry of Environment	
Department of Energy	7.1
Energy Fiji Limited	7.2
	7.3
Ministry of Youth and Sports	8.5
Fiji Sports Council	
Fiji National Sports Commission	
Department of Heritage & Arts	8.9
Ministry of i-Taukei Affairs	-
National Archives of Fiji	
Ministry of Housing and Community Development	11.1
Public Rental Board	
Housing Authority	
Housing Assistance and relief Trust (HART)	
Rural Housing Unit	
Ministry of Defence	16
Department of Immigration	
Fiji Police Force	
Fiji Navy	
Republic of Fiji Military Forces	
Judiciary	
Legal Aid Commission	
Fiji Corrections Services	
Ministry of Rural and Maritime Development	1.2
Ministry of Local Government & Housing	1.2
Municipal Councils	6.1
	7.1
Reserve Bank of Fiji	8.10
Ministry of Industry Trade & Tourism	
Department of Communication	9.c
ITC Services	17.6
Telecommunications Fiji Limited	17.8
Fiji Roads Authority	9.1
Airports Fiji Limited	9.1
Civil Aviation Authority of Fiji Ports Corporation Limited	
Land Transport Authority	9.4
Ministry of Fisheries	14.2
Ministry of Forests	15.1
Fiji Forest Industries	15.2
Tropik Woods Industry Limited Source: 5Year & 20Year National Development Plan	

Source: 5Year & 20Year National Development Plan

The Ministry of Economy is the main lead agency in coordinating preparation of the national strategy and monitoring progress of implementation across the whole of government.

The Ministry of Economy's Climate Change and International Cooperation (CCIC) Division is responsible for coordinating climate-informed development planning, including the coordination of climate finance, development aid and the monitoring and evaluation of Sustainable Development Goals. The Ministry of Economy's Budget & Planning Division is responsible for incorporating monitoring and evaluation assessments by institutions and lead agencies into the budget planning and decision- making processes and assesses the contribution of programs and projects to sectoral goals and national development targets.

A monitoring and evaluation framework is provided in the NDP assigning responsibilities for monitoring and evaluating progress of implementation of the NDP.

3.0 Integration of the 2030 Agenda into the national context

The SDGs have been integrated into the 5-Year and 20-Year National Development Plan under sectors prioritised by GoF. Following the inclusion of the SDGs in the NDP, new policies and strategies have been developed and existing ones revised to integrate the SDGs. The formulation and reviews of the NDP and the sector policies and strategies have involved stakeholders and citizens participation either through sector stakeholder meetings and public consultations.

Responsibilities for the implementation of the NDP is allocated through the sectors prioritised by Government with leading agencies and supporting implementing agencies identified for each sector. Implementation is also enhanced by the creation of new ministries or units within ministries.

Policies and strategies included in the 5Year and 20Year Plan support inclusive socio-economic development focused on growth and development, with anticipated widespread benefits to improve the social well-being of all Fijians².

Theme 1: Integration of the SDGs into national planning strategies, policies and processes

The sustainable development goals (SDGs) have been mainstreamed by setting nationally relevant targets in Fiji's 5-Year & 20-Year National Development Plan which was launched in November 2017. The SDGs have been adapted based on national priorities in the NDP with identified goals, policies and strategies for each sector.

To implement the sector policies and strategies, funding is identified and provided for in the annual national budget process.

The Sustainable Development Goals and targets are integrated and indivisible, global in nature and universally applicable, taking into account different national realities, capacities and levels of development and respecting national policies and priorities.

Targets are defined as aspirational and global, with each Government setting its own national targets guided by the global level of ambition but taking into account national circumstances. Each Government will also decide how these aspirational and global targets should be incorporated into national planning processes, policies and strategies. It is important to recognize the link between sustainable development and other relevant ongoing processes in the economic, social and environmental fields³.

Following Fiji's ratification of the 2030 Agenda on Sustainable Development in September 2015, the *Climate Change and International Cooperation Division* (CCIC) was established under the Ministry of Economy of GoF to facilitate and coordinate efforts towards the implementation of the Agenda. A *Sustainable Development Goal Taskforce* (SDGTF) was appointed in 2015 with the objective of discussing the SDGs in context to the 2030 Agenda for Sustainable Development and ascertaining appropriate means of localisation of the SDGs.

SDGs have been integrated into the national planning strategy developed and targets have also been integrated into the national development targets for the 20 years till 2036 as reflected in Figure 3.1 below.

² 5Year & 20Year National Development Plan (page 2)

³ A/RES/70/1 Transforming our world: the 2030 Agenda for Sustainable Development s.55 (page 13)

	2015	2021	2026	2031	20
nclusive Socio-economic Development					
Access to clean and safe water in adequate quantities (% of	78	90	95	100	100
population) (SDG 6.1)					
Access to clean and safe water in adequate quantities, rural (%of population) (SDG 6.1)	58	85	90	100	100
Access to clean and safe water in adequate quantities, urban (% of population) (SDG 6.1)	98	100	100	100	100
Access to central sewerage system (% of population) (SDG 6.2)	25	40	50	60	70
Access to central sewerage system, urban (% of population) (SDG 6.2)	25	40	50	60	70
Access to central sewerage system, urban (% of population) (SDG 6.2)	0	40	50	60	70
Access to electricity (% of population) (SDG 7.1)	90	100	100	100	100
Percentage of population with primary reliance on wood fuels for cooking (%)	18	12	6	<1	0
Energy intensity (consumption of imported fuel per unit of GDP in VJ/FJD) (SDG 7.3)	2.89	2.86		2.73	
	0.210	0.215		0.209	
Energy intensity (power consumption per unit of GDP in kWh/FJD)	0.219	0.215	90	99	
(SDG 7.3)			30	55	
Renewable energy share in electricity generation (%) (SDG 7.2)	67	81			10
Renewable energy share in total energy consumption (%) (SDG 7.2)	13	18		25	
ncrease home ownership (% of total households) ¹ (SDG 11.1)	43	50	TBD ²	TBD	TBE
Food sourced domestically compared to total food available (%)	32	42	TBD	TBD	TBE
Net enrolment rate for early childhood education (%) (SDG 4.2)	80	95	100	100	10
Net enrolment rate for primary education (%) (SDG 4.1)	99	100	100	100	10
Net enrolment rate for secondary education (%) (SDG 4.1)	82	86	90	90	90
Perinatal mortality rate per 1,000 total births (SDG 3.2)	12.7	< 10.7	<10	<9	<8
nfant mortality rate per 1,000 live births (SDG 3.2)	13.8	< 8	<8	<7	<6
Jnder 5 mortality rate per 1,000 live births (SDG 3.2)	18	< 12	<10	<8	<6
Average Life Expectancy at Birth (Years) Male	67.1	68.1	68.9	69.7	70.
Average Life Expectancy at Birth (Years) Female	71.9	73.0	73.9	74.8	76
Premature mortality due to NCDs (< age 70 years) (%) (SDG 3.4)	68.2	49.7	34.9	20	<2
Doctors per 1,000 population	0.7	1	1	1	1
ncidence of Poverty, National (%) (SDG 1.2)	28.4 ³	25	20	14	10
ncidence of Poverty, Rural (%) (SDG 1.2)	36.3	35	32	18	10
ncidence of Poverty, Urban (%) (SDG 1.2)	20.8	15	13	10	5
Gini Coefficient (0 − 1) (SDG 1.2)	0.32			0.16	
ransformational Strategic Thrusts					
Container port traffic (tonnes)	1,755,670 ⁴	1,865,836 5	TBD	TBD	TB
Average GDP growth rate in period (%)	3.6	4-5	4-5	4-5	4-
ncome per capita (\$) (SDG 8.1)	10,617		21,233		42,40
nvestment (% of GDP) (SDG 17.3)	25	25	25	25	25
Private Sector Investment (% of GDP) (SDG 17.3)	20.9	>15	>15	>15	>1
Public Debt (%of GDP)	48.7	47.7	45	40	35
Jnemployment Rate (%) (SDG 8.5)	6.2	4	4	4	4
Aerchandise trade (% of GDP)	68.1	68.6	TBD	TBD	TB
ourism earnings (% of GDP) (SDG 8.9)	17	20	TBD	TBD	TB
ncrease in wired and wireless network coverage in Fiji (%) (SDG 9.c)	95	100	100	100	10
nvironment	55	100	100	100	10
Reduction in Greenhouse gas emissions from 2013 baseline (NDC				30	TB
arget) (%) ⁶ (SDG 13.2)					
Establish MPAs targeting 30% of Fiji's marine areas (%) (SDG 14.2)	1.8	30			
Forest area under long term conservation (%) (SDG 15.1)	3	5			16

An accompanying 5-Year Development Plan (DP) also supports the implementation of the first five years of the long term NDP from 2017 to 2021 by providing a strategy on implementing policies prioritised by Government under different sectors as listed in the Table 3.1 below.

The programmes and projects to be undertaken under each sector addresses issues pertaining to inclusive socio economic development or transformational strategic thrusts and its associated SDG targets.

Inclusive Socio Economic Transformational Strategic Thrusts						
Development						
1. Water and Sanitation	1. Modernising Land Transport					
2. Energy	2. Inter-Island Network					
3. Housing Development	3. Domestic Air Services					
4. Food and Nutrition Security	4. International Connectivity (Airports & Sea Ports)					
5. Health and Medical Services	5. Modernising the Business Regulatory Environment					
6. Youth & Sports Development	6. Micro, Small & Medium Enterprises (MSMEs) Development					
7. Women in Development	7. Manufacturing & Commerce					
8. Culture and Heritage	8. Sustainable Cities & Towns					
9. National Security & Rule of	9. Expanding the Rural Economy					
Law	10. Sugar					
	11. Non-Sugar Agriculture					
	12. Fisheries					
	13. Forestry					
	14. Tourism					
	15. Information & Communication Technology (ICT)					

Table 3.1: Sectors in the economy

Source: 5Year and 20Year National Development Plan

The inclusion of key performance indicators for each of the above sectors provide the measures of achievement of goals as per the 5-year NDP and consequently the 2030 Agenda. Refer Figure 3.2 below illustrates the Key Performance Indicators for the Water and Sanitation sector and the corresponding SDG.

Figure 3.2: Key performance indicators for the Water and Sanitation sector

Key Performance Indicators

INDICATOR	2015	2016	2017	2018	2019	2020	2021
Access to clean and safe drinking water in adequate quantities (% of population) (SDG 6.1)	78	80	82	85	87	90	92
Access to clean and safe drinking water in adequate quantities, rural (% of population) (SDG 6.1)	58	65	70	75	80	85	90
Access to clean and safe drinking water in adequate quantities, urban (% of population) (SDG 6.1)		99			100		
Access to central sewerage system (% of population) (SDG 6.2)	25	28	30	35	38	40	42
Access to central sewerage system, urban (% of population) (SDG 6.2)	25	28	30	35	38	40	42
Access to central sewerage system, rural (% of population) (SDG 6.2)	0	5	10	20	30	40	42
Reduction in the amount of unaccounted water (leaks, theft, unmetered, %)	50		15	4	0	35	32
Number of new meter connections	5,000	5,000	5,000	5,000	5,000	5,000	5,000

REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF FIJI

Number of meters replaced	25,000	25,000	25,000	25,000	25,000	25,000	25,000
New water treatment plants constructed (no.)		2	2	2	2	2	2
Number of water tanks distributed	0	2,000	1,600				
Number of rural water schemes implemented	20	20	179	100	100	100	100

Source: 5Year and 20Year National development Plan (page 24)

The SDGs are also considered in the annual national budget setting process where funding required to implement the GoF policies for Ministries and Departments are identified and provided for through consultations and ultimately approved by Parliament. Funding for implementation is facilitated under Government's revenue and expenditure policies. Key policies were included in the 2017/2018 Budget to address climate related problems in Fiji and to protect the country's pristine environment. The 2018/2019 Budget was formulated with due considerations to the targets of the 20-Year NDP and priority areas for development for each sector under the 5-Year DP. The key principles included in GoF's Revenue and Expenditure Policy in the 2018/2019 Budget are listed in table 3.2 below.

Table 3.2: Key principles identified under Government's Revenue and Expenditure Policies

Revenue Policy	Expenditure Policy
 Review current tax legislations to be in line with rapidly changing commercial environment; Adopt new technologies to digitalise taxation services, including the new roll- out of Electronic Fiscal Devices to capture VAT dues and other taxable incomes; Make tax incentives more attractive to draw new private investments in priority areas like ICT development, housing, SME development and resource-based sectors; Address environmental challenges and financing of climate adaptation and green projects; Combat non-communicable diseases by promoting healthy lifestyles and discouraging consumption of harmful health products; Review current fees and charges for Government services on a cost recovery basis whilst taking into account improvements to service delivery. 	 Ensure adequate funding is provided for infrastructure development to continue to upgrade roads, bridges and jetties, and improve access to isolated regions; Improve access to quality education in Fiji through continuation of free education, hiring of additional teachers, transportation assistance and funding support for tertiary education; Continue to improve health services in Fiji by hiring more qualified doctors & nurses, extending access to private general practitioners, upgrading existing health facilities and supporting new public-private partnerships (PPP) in the health sector; Ensure the entire country is provided with safe drinking water, consistent power supply and effective sewerage disposal services; Continue to fine tune social protection programmes so that they are well-targeted and sensitive to the special needs of the poor, disabled, elderly and the disadvantaged; Promote land development for residential purposes, encourage home ownership through funding support and explore options for securing feasible PPPs for housing developments; Expand the provision of legal services to all districts and towns in the country; Accelerate the implementation of new public sector reform initiatives in the civil service, SOEs and public financial management; Set aside contingency resources for disaster rehabilitation & recovery and pursue risk-sharing initiatives by providing house insurance, crop insurance, and bundled insurance packages;

• Allocate sufficient budgetary resources to progress the
implementation of various commitments related to
•
climate change;
 Invest in Fiji's primary industries as a strategy to reduce
poverty, manage urban migration, expand exports,
create employment, promote food security and progress
rural development;
• Ensure sufficient resources are allocated for Fiji's hosting
of the Asian Development Bank (ADB) Annual Meeting in
2019;
 Ensure remuneration rewards for civil servants are based
on productivity improvements and improved service
delivery;
Maintain law & order and strengthen border security; and
 Promote investments in other priority sectors identified
in Fiji's NDP and Green Growth Framework.

Source: Economic and Fiscal Update Supplement to the 2018-2019 Budget Address

Development of the NDP has been guided by the vision and principles of the 'Green Growth Framework for Fiji' (GGFF), a tool that supports efforts towards development that is sustainable. GoF's recognition of the importance of sustainable development existed prior to 2015 whereby sustainable development was mainstreamed into the Green Growth Framework for Fiji (GGFF) in 2014. The GGFF was developed following the review of the national strategy '2010-2014 Roadmap for Democracy and Sustainable Socio Economic Development' (RDSSED) and is a tool that is intended to accelerate integrated and inclusive sustainable development that will inspire action at all levels in the country to:

- build environmental resilience,
- build social improvement and reduce poverty,
- build economic growth, and
- build resilience to the anticipated adverse effects of climate change.

The GGFF supports the vision of 'A Better Fiji for All' focusing on 10 thematic areas under the three pillars of environment, social and economic as listed below.

Environment pillar	Social pillar	Economic pillar
 Building resilience to climate change and disasters Waste management Sustainable island and ocean resources 	 Inclusive social development Food security Freshwater resources and sanitation management 	 Energy security Sustainable transportation Technology and innovation Greening tourism and manufacturing industries

Fiji's national developments is guided by the vision and principles of the 'Green Growth Framework for Fiji' (GGFF). The 20Year National Development Plan (2017-2036) is the first national development strategy developed thereafter. In addition, policies and strategies developed post -2014 also consider the guiding principles of the GGFF.

Theme 2: Alignment of budgets, policies and programmes to the SDGs

The alignment of policies, programmes and budgets to the SDGs is expedited through the 5-Year national development strategy and the annual budget process. Fiji's 20 year national development plan integrates the SDGs and is supported by a 5-Year development plan to guide actions for the first 5 years of implementation from 2017 to 2022.

Since the NDP was launched in November 2017, most Ministries and Departments are yet to develop and align their strategic plans for the implementation period. However, resources for implementation of programmes identified in the 5-Year DP have been provided in the respective Ministry's 2018/2019 Annual Budget.

The GoF's plans and strategies identify responsibilities across various levels of government for the coherent implementation and review of the 2030 Agenda⁴.

The NDP has been developed in alignment with global commitments as per the 2030 Agenda on Sustainable Development and the Paris Agreement on Climate Change. It is also aligned to regional commitments as per the Framework for Pacific Regionalism and the SAMOA Pathway. Alignment to global and regional commitment is illustrated in Figure 3.3 below.

Figure 3.3: Alignment of NDP to the 2030 Agenda



Source: Pacific Sustainable Development Working Group presentation at the Pacific Preparatory Meeting for the 2019 Asia Pacific Forum on Sustainable Development 24-25 September 2018, Tanoa International Hotel

The national development targets for all sectors prioritised by Government over the 20 years to 2036 are aligned with the SDGs. The 5-year DP provides strategies (programmes and projects) supporting the implementation of the goals and policies for the 11 areas addressing inclusive socio economic development and 18 areas identified for transformations. Funding of the programmes /projects to be undertaken are identified and included in the annual budget proposal. Figure 3.4 below provides an illustration of the alignment of the sector strategies to the national strategy.

⁴ UN Resolution Declaration Paras 21, 45

Figure 3.4 Alignment of national budget, policies, program and plans to the sustainable goals



Source: Developed in alignment with concept drawn from Colombia VNR presentation

We noted that although funding for implementation of policies have been provided in the annual budget, with the exception of Ministry of Health, Ministry of Labour, Ministry of Education, Ministry of Youth and Sports, most ministries and departments are yet to prepare their current strategic and annual operational plans which are aligned to actions and targets in the NDP.

Budgets are aligned to the NDP in that the Budget Submission templates require Ministries and Departments (agencies) to provide justifications for the need of additional or new funding required for either operational or capital expenditure. Agencies are also required to disclose how they will manage risks that may hinder targeted outputs if funding is provided as well as risks to the Agency and service delivery if funding is not provided, and provide strategies to mitigate or address the risks identified.

For capital expenditure, agencies are required to disclose how additional or new funding for capital projects will contribute to the achievement of their outputs and outcomes and how the funding will support the achievement of the sector output and KPI in the 5Year & 20Year NDP.

Strategic/annual operating plans and related annual budgets which are aligned to GoF NDP provide a vital means for monitoring of achievement of planned activities and performance of ministries during a given period and achievement of national targets for SDGs for the same period.

The Annual Operational Plan (AOP) also supports requests for resources by agencies for inclusion in the annual budget.

Allocation of resources through the budgetary process for planned activities relating to SDGs in a given financial period will increase the likelihood of these activities being completed.

Following completion of a financial period, achievements of agencies can be evaluated and finalised for updating against targets set in the NDP. These can be also included in the achievements of agencies against their annual performance statements, audited and reported to Parliament hence improving the governance process.

Recommendation

Ministry of Economy should advise all Ministries to submit strategic and annual operation plans which are aligned to relevant planned targets in the NDP where applicable to support their annual budget submissions.

Theme 3: Policy integration and coordination

Policy coherence, integration and partnerships is facilitated through coordinated institutional approaches at the national, sector and agency levels. The 5-Year and 20-Year National Development Plan provides the institutional framework for implementation and coordination of national development strategies for the whole of government. Sector adaptation and mitigation strategies have been developed in alignment with the NDP and provide an institutional framework within sectors. Agencies prepare their operational strategies and identify budgeting resources to implement the strategies in the NDP. Policies and strategies in the NDP also guide sectors and agencies in identifying and acquiring resources and assistance in addressing development issues.

Policies are also supported by Guidelines which outline the roles and responsibilities of implementing agencies and other stakeholders and the process for the implementation of development projects at the national, divisional and local levels. Most development issues are being implemented on existing arrangements and efforts are underway to review some sector strategies and plan.

Governments and public institutions will also work closely on implementation with regional and local authorities, subregional institutions, international institutions, academia, philanthropic organizations, volunteer groups and others.⁵

The 5-Year NDP has identified the need for review of existing policies and legislation for some sectors and the development of new policies/legislation for others. Although some legislation and sector policies and arrangement have been reviewed during the period 2017 to 2018 as listed in Appendix 1, review of a number of legislation, policies and strategies are still underway. Example of these are listed in the Table 3.3 below.

Sector	Goal	Policies	Strategy	
Water and Sanitation	Clean and safe water in adequate quantities and proper and adequate sanitation for every household.	worktowardsstandards,incentives,legislatiensuring equity in the provision of water andprocesses governing the provision and sanitation services in order to quality of service and access.		
Education	Quality education for all	Improve quality education at all levels	Review and amend legislation and policies pertaining to quality education including the Education Act.	
Social inclusion and empowerment	A socially inclusive Fiji and empowered Fijians.	Promote a caring environment where everyone is safe and protected.	Implement, monitor and review legislation relating to the principles and provisions of the Convention on the Rights of the Child, Convention on the Rights of Older Persons, Convention on the Rights of Persons with Disability and other relevant international instruments.	

Table 3.3: Policies identified for reviews

⁵ A/RES/70/1 The 2030 Agenda for Sustainable Development : Declaration § 45

PERFORMANCE AUDIT OF PREPAREDNESS FOR IMPLEMENTATION OF SUSTAINABLE DEVELOPMENT GOALS

REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF FIJI

Sector	Goal	Policies	Strategy
	Empowering women to reach their full development potential.	Increase women's participation in formal sector employment.	Review labour and employment laws and human resource development as per the National Gender Policy and ensure equal access of men and women to formal sector employment. Review agriculture policies and laws with a view to enabling men and women to benefit equally from all government assistance.
			Review women's access to income- generating activities including programmes under the Women's Plan of Action.

It is possible that the various implementing agencies are still trying to understand their roles and responsibilities for delivering action plans SDGs in the NDP and may be implementing required actions using the existing legislative frameworks in place. This may be due to the assumption that reviews of existing legislation and/or introduction of new ones, policies and strategies require stakeholder consultations which may require significant time, effort and resources.

A central agency or team responsible for coordination is in infant stages and in the process of identifying the necessary legislative or policy reforms are needed.

Strategies relating to SDGs may not be effectively implemented due to absence of enabling legislation or legislation which has not been updated. This may contribute to confusion between implementing agencies which can result in slow or non-implementation of strategies within anticipated timelines.

The NDP provides an institutional framework for implementation. The 5-Year NDP has identified the policies, strategies, time bound targets and responsible leading agency/agencies required to implement the national development goals. Reflected in Figure 3.5 below is an extract from the 5-Year NDP which is provided as an illustration on the institutional framework provided for the Water and Sanitation sector.

house- hold							
POLICIES		STRATEGIES					
 Strengthen water policy planning and sustainable resource management. Formulate and implement a National Water Resource Management and Sanitation Policy to gow planning and development of water resources. An integrated approach by the Water Authority of Fiji and Department of Water and Sewerage of develop a mechanism for detailed water resource monitoring and management in collaboration of Meteorological Services, Ministry of Waterways, FEA and other relevant agencies. Better coordinate roles and responsibilities and improve management and sharing of data amony various stakeholders, including Water Authority of Fiji, Department of Water and Sewerage and Ministry of Waterways. Develop and adopt a policy framework for environmentally appropriate and sustainable comme extraction of groundwater. 				verage to ration with Fiji a among age and			
		ANNUAL TARGET			TOTAL		
PROGRAMME	2017-2018	2018-2019	2019-2020	2020- 2021	2021- 2022	OUTPUT	LEAD AGENCY
Formulation of Integrated Water Resource Management (IWRM) Plan		IWRM Plan completed				1 IWRM Plan	WAF, MoWa, DWS, FEA, MoEn

Figure 3.5: Institutional framework as per the NDP Goal: Clean and safe water in adequate quantities and proper and adequate sanitation for every Fijian Institutional frameworks provided in the national strategies/policies enhance integration and coordination. Policy integration and coordination is evident in both recently developed arrangements as well as existing strategies. For example, refer Figure 3.6 below. National strategies and plans have been developed through consultative process with stakeholders and have integrated the respective sector policies. The identification of policies, actions to be undertaken and responsible agencies reinforces collaboration amongst stakeholders.

Figure 3.6:Integration and collaboration in the National Strategy

1.1 Overview of the Fiji Biodiversity Strategy and Action Plan

Background

The Fiji NBSAP is a nationally executed Programme of Work required under Fiji's obligations to the CBD and is a national policy document recognised under the Environment Management Act 2005. The NBSAP also supports the following environment related Acts:

Biosecurity Act 2008 Endangered and Protected Species Act 2002 and Endangered and Protected Species (Amendment) Act 2017 Factories Act [Cap. 99] 1971 Fisheries Act [Cap. 158] 1942 Forest Decree 1992 Litter Promulgation 2008 and Litter Decree (Amendment) 2010 Marine Spaces Act [Cap. 158] 1978 Mining Act [Cap. 146] 1978 Ozone Depleting Substances Act 1998 Petroleum (Exploration and Exploitation) Act [Cap. 148] 1985 Public Health Act [Cap. 111] 1936 Rivers and Streams Act [Cap. 136] 1882 Quarries Act [Cap. 147] 1939 Radiation Health Decree 2009 Sewerage Act [Cap. 128] 1985 Town Planning Act (Cap. 139) 1978 Water Supply Act (Cap. 144) 1985

As such, the NBSAP underpins the protection of Fiji's unique biodiversity and essential ecosystem goods and services, which support the national economy, livelihoods and local food security. Fiji's NBSAP was developed by the Department of Environment (DoE) under the Ministry of Local Government, Housing and Environment in 2003 and endorsed by Cabinet in 2007. An Implementation Framework (IF) 2010–2015 was developed in 2010 to coordinate the implementation of the 2007 NBSAP. An extensive review and consultations with stakeholders formed part of the IF development process, which was assisted by a Steering Committee consisting of chairs of the seven NBSAP thematic areas: Forest Conversion Management, Invasive Alien Species, Inshore Fisheries, Coastal Development, Protected Areas, Species Management and Inland Waters. See 7.4.1 NBSAP Steering Committee for details.

Source: National Biodiversity Strategy and Action Plan for Fiji 2017-2024

Currently, efforts have been made in reviewing some strategies that will bring about positive changes. For example the Fiji National Adaptation Plan (NAP) launched in 2017 addresses institutional arrangements and approaches that will prepare the country for climate change impacts. The approach taken to the NAP attempts to leverage the private sector and integrate climate risk into national development planning, policies and programs.

National planning and formulation of national policies, strategies and plans post -2014 are conducted in line with the Fiji Green Growth Framework (FGGF). The Framework which was developed in 2014 is a tool that supports efforts towards development which is sustainable. The green growth approach seeks to harmonise economic growth and environmental sustainability. The FGGF was developed through an integrated and inclusive consultative approach taking into consideration national development performance and the global environment. The Framework was developed following discussions from roundtable meetings and thematic working group meetings. It was refined and consented to by stakeholders at a 2day National Summit hosted by the Prime Minister in June 2014. Review of existing or introduction of new legislation and related policies will empower agencies and remove any confusion on the roles and responsibilities of different implementing agencies in the achievement of SDG targets in the NDP.

The reviews will ensure the relevance of the strategies for implementation and the identification of relevant stakeholders that will encourage coordinated efforts among stakeholders.

MoE has acknowledged the recommendation made.

Recommendations

Lead agencies should ensure that sector strategies, policies and plans are reviewed to harmonise it to the SDGs within the timelines indicated.

Efforts should be made to revise enabling legislations (or put into place new legislation, if necessary) related policies and arrangements to increase the achievement of targets relating to SDGs in GoF NDP.

Theme 4: Creating ownership and engaging stakeholders in integrating the SDG into the national context

Stakeholders have been engaged in the development of the 20 Year national development plan through their representation in the SDG Taskforce and in the NDP consultation process. Stakeholders are also engaged in the development of the annual budget of Government through the annual budget consultation process.

We noted that although consultations were held to gather inputs into the development of the NDP and in the annual budget process, necessary awareness has not been undertaken at the national level, following launch of the NDP in November 2017, to reach out to the entire population to educate and create awareness on elements relating to SDGs in the NDP.

Government has resolved to work closely on implementation of the 2030 Agenda with public institutions local government authorities, private sector institutions, international institutions, academia, philanthropic organisations, volunteer groups and civil society⁶.

The National Development Plan is the outcome of a nationwide consultation process that involved the private sector, community groups, government and the general public⁷.

Following the acceptance of the sustainable development goals (SDGs) in September 2015, Government proposed the following strategies or priorities to address the SDGs:

- 1. Mainstreaming and aligning SDGs into a new National Development plan 2016-2035.
- 2. Conducting SDG awareness at all levels (national and community) to allow greater participation.
- 3. Strengthening partnership through multi sectoral approach.
- 4. Setting up of an SDG taskforce to determine the progress, reporting and monitoring of SDGs.

Nationwide public consultations in readiness for the formulation of the new NDP were held from 22 June to 28 August 2015. A total of 730 community forums were convened in the four divisions and around 16,600 people participated in the national consultation exercise. Three consultation forums were also conducted for Non-Government Organisations and the private sector. Submissions were

⁶ Source: UN Resolution Declaration Para 45

⁷ Source: National Development Plan Foreword

received from individuals and organisations representing the disabled community, women, youth, individual market vendors and farmers, as well as private sector organisations.

Outcomes from the feedback from the nationwide public consultations and the review of current situation and future potentials suggested that Fiji should follow a two-pronged development strategy towards the achievement of the vision of 'A Better Fiji for All', which are:

- a) Inclusive Social Development: Basic Needs and Essential Services; and
- b) Sustainable Economic Development: Pathway to a Modern Regional Hub

A second round of public consultations was carried out in July 2016 to obtain public inputs to the development of the plan.

Most implementing agencies have raised awareness to its workforce and stakeholders through organised workshops, participation in government coordinated roadshow programs, media releases (printed/radio/TV), organisation websites and social media forums.

Creating awareness of the SDGs to the public are disseminated by the various agencies through several means. Some agencies have dedicated programs that promote awareness of SDG such as Parliament which promotes awareness for schools and the community through its "*Meet the Speaker Program*", the "*Parliament Bus*" school visits and outreach program, and parliament tours. Some agencies create awareness through their efforts in implementing social initiatives such as the provision of water tanks or boreholes to rural communities, provision of economic generating tools for communities, the commissioning of roads and bridges, the refurbishment or opening of new health or educational facilities, etc.

In November 2015, a workshop was conducted to sensitise the SDG Taskforce with regards to the SDGs. With the assistance of the UNDP, workshops were also conducted for Parliamentarians and other government officials. In the absence of an overall communication strategy, implementing agencies facilitate awareness of the SDGs through their respective functions. For example, violence against women is advocated by the Ministry of Women through its Zero Tolerance against Violence Program and supported by the Police Department in its community outreach programmes.

Parliament during its internal assessment have also taken the challenge to create awareness amongst the public. Parliament is creating awareness on SDGs through its 'Speakers Debate' forum and 'Meet the Speaker' program. These forums encourage engagement with the public right up to community levels. The 'Speakers Debate' forum creates awareness on SDG related issues such as climate change, oceans, gender violence, youths, health, etc. Parliament invites various stakeholders such as the Ministers responsible, the Opposition Shadow minister, and representatives from civil society, the academia, and faith based groups, etc. to be panellists on the debate which is streamed live on the Parliament's website and is also open to the public. In addition the Speaker of Parliament is also an advocate for SDG on gender, promoting women's issues. Through its program of 'Meet the Speaker' the Speaker travels throughout the country meeting with secondary school students and community groups to generate awareness of the Parliament process and advocate the SDGs.

In addition to the above, the Fiji Green Growth Framework has been translated into I-Taukei and Hindustani languages and circulated.

A communication strategy will provide guidance to implementers on how to communicate the Agenda and SDGs to everyone and facilitate coordination amongst related stakeholder agencies. Mobilising and engaging citizens and stakeholders will inspire ownership of the Agenda and the achievement of the SDGs.

Having the NDP in the vernacular languages enables the ordinary person in rural and maritime areas to understand what the SDG is all about and how they can engage into the implementation process.

MoE has agreed with the recommendation made.

Recommendations

Development of communication guideline may be considered to assist implementers in deciding strategic priorities for public engagement and the in addressing challenges for engagement with citizens.

The SDGs and the NDP should be considered for translation in the vernacular languages and distributed to citizens. This can also be done in a simplified and summary form.

Theme 5: Inclusiveness and leaving no one behind

Government's pledge to leave no one behind and reach the furthest behind first is reflected in the NDP which identifies policies and supporting programmes that benefit all Fijians irrespective of their geographical locations, gender, ethnicity, physical and intellectual capability, and social and economic status. Strategies included in the NDP address socio economic developments that benefit all Fijians such as access to education, health, electricity, and water and sanitation. Vulnerable groups such as women, children, senior citizens and the disabled, have been considered through the inclusion of policies and strategies directed at protecting and empowering them. Out of the total population of 884,887 recorded in the 2017 Census, 390,365 or 44.1% of the population reside in rural areas⁸.

Government pledges that no one will be left behind and will endeavour to reach the furthest behind first⁹.

The sustainable development goals seek to realise the human rights of all and to achieve gender equality and the empowerment of all women and girls. They are integrated and indivisible and balance the three dimensions of sustainable development: the economic, social and environmental.¹⁰

Although policies and programmes have been rolled out to enhance access to social amenities/services for all, civic participation from the rural and maritime sections of the society in national consultation provided for acquiring inputs into the national development strategy and national budget strategy are still considered to be minimal. This is due to the absence of mechanisms to gauge the extent of participation from those residing in remote rural and maritime communities in development of documents of such national importance.

Key development targets have been prescribed for the programmes identified in the 5Year & 20Year NDP that are to be achieved over the 20 Year tenure of the plan. Currently, programmes relating to SDGs included in the NDP which benefits all Fijians or households include universal access to quality education, access to quality health care systems, and access to affordable housing. Progressive strategies have also been identified in the 5Year Plan 2017-2021 to ensure all Fijians have access to clean and safe drinking water by 2031, and access to electricity by 2021.

The free education policy benefits all Fijians in that education at the primary and secondary school levels are free, that is, tuition, bus fare and textbooks are free. Efforts towards increased recruitment of teachers is aimed at improving the teacher to student ratio for both rural and urban areas. Provisions have been made in the 2018/2019 Budget supporting construction and upgrading of new and existing schools facilities and equipment for early childhood education (ECE), primary and secondary education, and the three major universities.

PERFORMANCE AUDIT OF PREPAREDNESS FOR IMPLEMENTATION OF SUSTAINABLE DEVELOPMENT GOALS

⁸ FBoS Release No. 1 2018: 2017 Population and Housing Census

⁹ A/RES 70/1 The 2030 Agenda for Sustainable Development : Declaration §4

¹⁰ A/RES 70/1 Preamble

Medical services have been decentralised to ensure convenience and access to quality health facilities and to health care services for all Fijians. Low and middle income earners are assisted in accessing essential drugs through the *free medicine programme*. Strategies in the 5-Year DP focus on the upgrade and expansion of the three divisional hospitals, construction of new and the upgrading of existing sub divisional hospitals, and construction of new health centres (HC) and upgrading of new HCs.

Currently 78% of Fiji's population have access to treated and reticulated water. The majority of the urban population (98%) have access to water. The rural water supply programme to be undertaken in the first 5 years of the NDP is aimed at increasing access to clean water to 85% of rural communities by 2021. Of the 71% of the population having access to improved sanitation, only 25% of the population have access to sewerage facilities. To ensure that 40% of the population are connected to the central sewerage system by 2021, sewerage plants with larger treatment capacities and efficient technologies will be constructed in urban area. Access to sanitation in the rural and maritime areas will be improved through the construction of smaller sewerage treatment plants¹¹.

Currently 90% of the population have proper access to electricity with the remaining 10% lacking the services being un-serviced rural and maritime areas. Strategies towards achieving 100% of the population accessing electricity by 2021 will be addressed through the continuation of Government rural electrification projects¹².

Inclusiveness is also reflected under the social inclusion and empowerment programs aimed at promoting a caring environment where everyone is safe and protected; and improving the lives of vulnerable people such as the elderly, children and those with special needs. It is further enhanced by economic empowerment programs for women and persons with disabilities.

The Parliament now mainstreams gender issues in its legislative processes and oversight function. Parliament scrutinises all legislations, policies and plans with the assistance of a toolkit (*Scrutinising Legislation from a Gender Perspective*) developed with the assistance of the UNDP. Gender mainstreaming is a key strategy used by the Fiji Parliament towards progressing the SDGs, in particular Goal 5 – 'achieve gender equality and empower all women and girls'. The Parliament's Standing Orders require a gender-based analysis to be used by parliamentary committees when scrutinising legislation or undertaking their oversight functions¹³.

Mechanisms for inclusion of rural and maritime communities in the consultation process would ensure that GoF honours it pledge and at the same time connects with its entire populace irrespective of location or the number of people residing in a location to consult or create awareness on SDGs. In return. GoF is likely to benefit from greater commitment and ownership of SDG targets by all citizens.

The Ministry of Economy has confirmed that all views from the 780 national consultations of the NDP were captured and systematically recorded, particularly with regards to issues on SDGs.

¹¹ 5Year & 20Year NDP §3.1.1 Water and Sanitation

^{12 5}Year & 20Year NDP §3.1.2 Energy

¹³ Scrutinising Legislation from a Gender Perspective

4.0 Objective 2 - Resources and Capacities for implementing the 2030 Agenda

Resources refers to both financial and non-financial resources. Financial resources include capital and financial products and services that can be sourced from both private and public sources as well as domestic and international markets. Non-financial resources include expertise held by stakeholders across civil society, the private sector and development partners.

Section 13 of the Financial Management Act (FMA) provides that before the start of each financial year, the Minister of Economy must table in Parliament the budget papers for the annual budget for the next financial year. The budget papers comprise a bill for an annual appropriation act, budget estimates, and statement of budget results, summary of outcomes, any new policy actions, economic and financial forecasts, major assumptions and estimated revenue to be retained by a state entity. Budget preparation at agency level is guided by Ministry of Economy (MoE) Finance circular 17/2013 of 19 July 2013. The circular draws on the cabinet approved budget strategy, which covers global and domestic prospects, and a physical strategy for the medium term, as well as specifying fiscal policy measures. The proposed agency allocation endorsed by the Cabinet is conveyed to each agency, which must prioritise programs and activities within the approved fiscal space. The agencies are required to align their programs with the government's priorities and reduce unnecessary spending and waste¹⁴.

Theme 1: Identification of needs and of the required resources and capacities for implementing the SDGs

Ministries and Departments submit budget proposals for revenue, operating and capital expenditure each year to Ministry of Economy. Operating expenditure are requested along predetermined activity classes for both new and ongoing operating expenditures¹⁵. Capital expenditure requests may include new project identified from the NDP or on-going projects or programmes.

Government's operating revenue is made of indirect taxes, direct taxes, fees, fines & charges, dividends, other revenue & surpluses, reimbursement and recoveries and cash grants¹⁶.

The domestic capital market remains the major source of borrowing for Government, with institutional investors like the Fiji National Provident Fund (FNPF), insurance companies, commercial banks and other non-bank financial institutions playing an active role¹⁷.

The State borrows money by raising loans as approved by Parliament. Most of overseas loans are used for the funding of capital projects such as infrastructure, housing, roads and water.

Government will continue to allocate adequate budgetary resources to key priority sectors that have the capacity to deliver better economic and social returns and support higher, broad-based, inclusive and sustainable economic growth¹⁸.

The NDP has identified development priorities for Fiji and incorporated SDG's in the 5-year and 20-year plan. The Ministry of Economy's Budget and Planning Division conducted public consultations and also with government ministries and departments for both SDGs and annual budgets. For the prioritized projects, the identification of the budget and other resources are from the line Ministries.

¹⁴¹⁴ Public Financial Management System – Fiji: Section IV (A) Budget Process

¹⁵ Budget Submission Templates: 2018-2019 Budget Submission

¹⁶ 2018-2019 Budget Supplement: Chapter 4: 4.7

¹⁷ 2018-2019 Budget Supplement: Chapter 5: 5.20

¹⁸ Source: National Development Plan 2.2

Although budget requests made from the Ministries and submitted to Ministry of Economy include the SDG goals and NDP targets, budget estimates for 2017/2018 and 2018/2019 do not specifically state the SDG goals but include some of the SDG's related programmes only. Examples of related programmes are shown in the table 4.1 below.

Line Ministry/Department	SDG Related Programmes	2017/2018	2018//2019
		Budget	Budget
		(\$)	(\$)
Ministry of Economy	Climate Change Policy	200,000	100,000
	Oceans Policy		100,000
Ministry of Employment, Productivity and Industrial Relations	Foreign Employment Services	869,639	882,639
	Attachment Allowance	742,000	742,000
	Fiji Volunteer Scheme	1,200,000	1,200,000
	Seasonal Work Programme (Aus/NZ)	50,000	270,000
Ministry of Disaster Management & Meteorological Services	Disaster Risk and Climate Change	2,500,000	1,000,000
Ministry of Education	Grants to Special Schools	1,359,000	1,359,000
	Free Education Year 1-8	35,000,000	35,000,000
	Free Education Year 9 – Year 13	31,433,440	31,433,440
Ministry of Health	Upgrade & Maintenance of Urban Hospitals and Institutional Quarters	3,940,000	2,000,000
	Maintenance of sub-divisional hospitals, Health Centre's and		
	Nursing stations	4,829,773	5,000,000
	Construction of New Hospitals	6,000,000	
	Construction to sub-divisional hospitals	7,500,000	11,000,000
	Construction of Health Centre		1,000,000
Ministry of Women, Children and Poverty Alleviation	Integrated National Poverty Eradication Programme	300,000	298,531
	Poverty Benefit Scheme	38,050,931	38,050,931
	Child Protection Allowance	6,807,589	9,312,936
	Social Pension Scheme	37,200,350	47,434,560
	Food Voucher for Rural Pregnant Mothers	1,651,350	1,651,350
	Allowance for Persons with Disability	7,974,736	6,850,519
	Bus Fare Programme for Old/Disabled Persons – Admin cost	20,000	20,000
	Women's Plan of Action	1,388,000	-
Ministry of Fisheries and Forests			
Department of Fisheries	Makogai Mariculture Development Centre	262,160	300,000
	Marine Resource Survey	300,000	300,000
	Coastal Fisheries	672,380	772,380
	Aquaculture	350,000	350,000
	Seaweed Development Programme	259,225	259,225
	Food Security Aquaculture	250,000	300,000
Department of Forests	Reducing Emissions from Defrorestation and Forests Degradation (World Bank)	2,337,084	2,499,782
	Reducing Emissions from Deforesstation and Forest Degradation (REDD Plus)	400.000	400,000
	Reforestation of Degraded Forests	500,000	700,000
	Reforestation of Indigenous Species	250,000	250,000

Table 4.1: Examples of SDG Related Programmes shown in the Budget

The development of the NDP has eventuated after nearly two years of consultation. The alignment of budgets, policies and programmes is in the early stages as the NDP was launched in November 2017 mid-way through FY 2017/2018. Ministries have begun to prepare and submit budget proposals in the FY2018/2019 budget process and their annual operational plans aligned to the policies and strategies relating to SDGs identified in the NDP.

In 2017/2018 and 2018/2019 budget, MoE prepared a detailed budget kit for each sectors which includes

new initiatives and on-going initiatives which are related to SDGs. Table 4.2 below shows the new and ongoing initiatives highlighted in the 2018-2019 budget kit.

Sectors	Description	New and Ongoing Initiatives
General Administration Sectors	Your Government at Work	 New Policy Initiatives Plastic bags continue to be a major source of pollution and are very often produces in an unsustainable manner. The current ten-cent levy on plastic bags wil be increased to 20cents at all point of sale outlets to further reduce plastic waste and usage Oceans Policy: a national framework for cooperation and coordination to sustainably manage and conserve the ocean ecosystem. It will bring into folds the commitments Fiji made at the 2017 Ocean Conference and provide pathways for ocean action \$100,000 In line with Fiji's 2030 national target to reduce carbon emissions by 30%, a 55% capital deduction will be introduced for any purchase of electric vehicles. This incentive to be available for five years only. Also, as a complementary measure, the minimum capital investment for setting up of electric vehicle charging stations will be further reduced from \$500,000 to \$100,00. The Ministry of Waterways and the Ministry of Environment have been merged to form the newly established Ministry of Waterways and Environment. This structural move will streamline Government's ability to direct environmental funding and support to the nation's flood adaptation and resilience efforts (\$58,296,704)
Social Services Sector	Uplifting Families, Uplifting Fiji	 \$150,000 is allocated to fund work in partnership with the Commonwealth of Learning (COL) an intergovernmental organisation established by the Commonwealth Heads of Government. \$300,000 is allocated to review the national curriculum, laying the groundwork for different learning tracks for students of varying skills levels, especially subjects like maths. \$200,000 allocated to implement new School Scouts Programme in Fijian schools. \$300,000 allocated to fund a new range of school counselling services. \$50,000 allocated for the Training and capacity building of school librarians Ongoing Initiatives Increasing access to early childhood care and education (ECCE). Subsidy towards the tuition fees of students who enrol registered ECCE centres (\$2.8 million), facilities for ECCE centres and infant schools are equipped with necessary facilities to support student learning \$500,000 Free tuition programme from year 1 to year 13 \$66.4milliom Location allowance for primary and secondary school teachers in rural and remote schools \$21.6 million Bus fare assistance programme. More than 105,000 eligible students in primary and secondary school as well as technical college \$25.0million
Economic Services Sector	Building our Economy for Future Generations	 New Initiatives \$5.5million allocated to account for development assistance from the European Union under the 11th European Development Fund to support sustainable rural livelihoods in the agriculture sector Ongoing Initiatives The Fiji Agricultural Partnership Project: working to engage small-scale producers in sustainable farming and business partnerships in remote areas, particularly for Fijians in highland communities thorough a loan-funded project with the U.N. International Fund for Agriculture Development (\$2.3million) Food Security Programme: provides continued support for selected locally-produced fruits and vegetables for food security purposes, with a broader of reducing imports and creating livelihood opportunities for rural communities (\$1.0 million)
Infrastructure Services Sector	Delivering Reliable Infrastructure for your family	New Initiatives \$785,000 allocated for Rural Grid Infrastructure Project \$2.0million allocated towards the extension of the electricity grid On-going Initiatives

Sectors	Description	New and Ongoing Initiatives
		Electricity Fiji Ltd subsidy programme \$4.0 million
		Renewable Energy Development Projects \$425,649

Source: 2018-2019 Budget Kit prepared by Ministry of Economy for the four sectors

Theme 2: Mobilizing Partnerships

The Ministry of Foreign Affairs and the Ministry of Economy's Climate Change and International Cooperation Division have been actively developing new and reviving old relationships with other donor countries and agencies.

A major indication of the confidence in Fiji's economy and government saw the opening of the World Bank office in Fiji recently to join other established partners such as ADB, EU, AusAID, JICA and KOICA.

Government will access international financial resources, including funding from multilateral development partners to finance the implementation of the development plan. Self-funding of projects undertaken by State Owned Enterprises (SOEs) and municipal councils will complement funding from the central government¹⁹.

Government will continue to negotiate for fair and equitable trade agreements that take into account our unique challenges and constraints, as well as our comparative advantages in key strategic sectors. This strategy is necessary to protect the nation's interests and ensure Fiji continues on a path of sustainable growth and development in the future²⁰.

Borrowing needs of GoF are identified through its structured annual budgetary process and its quantum determined by the magnitude of the annual budget deficit. GoF borrows funds either through external sources i.e. from bilateral partners, multilateral development partners and agencies and private investors, as well as internally through the local financial markets. Most overseas loans are used for the funding of capital projects such as infrastructure, housing, roads and water from the following:

Fiji successfully chaired the the 23rd Conference of Parties (COP23) in Bonn Germany in 2017 and was also successful in raising funds internationally for the COP23 legacy projects. A global green bond was also floated on the London Stock Exchange and establishment of a Trust Fund for the funding of the State's role as President of COP 23 and to assist the government to finance programmes, projects and activities that relate to the Paris agreement and for related matters.

In 2017, Government received the highest dividend pay-outs from State Owned Enterprise and statutory bodies amounting \$90million²¹.

The line Ministry/Department are allocated aid funds from development partners, through the Ministry of Economy to assist in the funding of projects which includes SDGs. The estimates shown under the aid-in-kind heading within each activity and in the summary for each budget head give an approximate indication of aid resources applied by Ministries to various activities outside the financial allocations through the budget. The estimates of aid-in-kind include contributions of materials, equipment and technical assistance funded directly by Fiji's development partners.

Official Development Assistance (ODA) complements Government's efforts to greater socio-economic development in the country. Over the years, Fiji has been the recipient of various forms of ODA,

¹⁹ 5Year National Development Plan

²⁰ 2018-2019 Budget Supplement Chapter 7: 7.2

²¹ 2018-2019 Budget Supplement Chapter 5: 5.10

covering critical areas such as health, education, poverty alleviation, law & order, natural resource development, youth empowerment and support for women & children.²²

As depicted in table 4.3 below, the total value of ODA to Fiji in 2018-2019 is estimated to be around \$169.5 million, of which \$19.6 million will be disbursed as cash grant, whilst the remaining \$149.9 million will comprise aid-in-kind (AIK) contributions.

Table 4.3. Official Development Assistance 2010 2019								
2016-2018 (A)			2017-2	018 (P)	2018-2019 (F)			
Particulars	(\$M) %		(\$M) % (\$M) %		(\$M)	%		
Cash Grants	18.8	12.2	35.6	18.7	19.6	11.6		
Aid in Kind	135.8	87.8	155	81.3	149.9	88.4		
Total ODA	154.6	100	190.6	100	169.5	100		

Table 4.3: Official Development Assistance 2016 - 2019²³

Funding were also provided from multilateral development partners, for example:

- The Food and Agriculture Organisations of the United Nations (FAO) and the GoF have agreed to collaborate on a project to strengthen the resilience of communities vulnerable to extreme weather events and climate change. The agreement on strengthening climate resilience of communities for food and nutrition security was signed at the FAO Regional Conference for Asia and the Pacific. The project valued at approximately US\$3.5million (FJD 7 million) is funded by the European Union.
- UNDP in partnership with IFAD goal is to assist young people, including vulnerable youths who have not completed their formal education. The Joint Programme assists GoF in its priority to tackle youth unemployment and the negative impact of this on the social and economic developments. The programme budget for Fiji amounted to \$1.54milion²⁴.
- UNDP Pacific Centre in collaboration with SPC and the Pacific Organic and Ethical Trade Committee (POETCom) has been organising sub regions workshops and training to engage youth in Organic Farming²⁵.
- The International Fund for Agricultural Development (IFAD) in collaboration with POETCom and SPC is implementing a 3 year programme to build capacity of young farmers in organic agriculture for climate resilience.

The GoF has committed itself to implementing key strategies outlined in Fiji's Trade Policy Framework 2015-2025. The framework will continue to guide the scope and focus of future trade negotiations to enhance Fiji's effective integration into the regional and global trading environment, as well as augment the country's economic and commercial interests²⁶.

GoF has external trade arrangements with various trading partner countries, covering both bilateral and multilateral trade agreements such as listed in Table 4.4 below:²⁷

²² 2018-2019 Budget Supplements Chapter 7: 7.17

²³ 2018-2019 Budget Supplements Chapter 7: 7.18

²⁴ Sustainable Development Goals Fund Programme

²⁵ Sustainable Development Goals Funs Programme

²⁶ 2018-2019 Budget Supplement Chapter 7: 7.4

²⁷ 2018-2019 Budget Supplement Chapter 7: 7.5 – 7.16
Table 4.4: Trade agreements		
Regional & International Trade Agreements	Description	
Developing Country (DC) Preferences Schemes	Following the expiration of the SPARTECA TCF Scheme in December 2014, Fijian products continued to enter the Australian market through the DC Preferences Scheme This scheme facilitates the entry of Fijian made garments into Australian market under special preferential access arrangements	
Pacific Island Countries Trade Agreements (PICTA)	This is a Free Trade Agreement between Forum Island Countries (FICs) which came into force in 2006. Twelve countries have ratified the Agreement but only seven have announced their readiness to trade, including Fiji	
Melanesian Spearhead Group Trade Agreement (MSGTA)	Fiji signed the Melanesian Free Trade Agreement (MFTA) in January 2017. Preparations are underway to ratify the Agreement and commence with trade negotiations.	
Comprehensive Economic Partnership Agreement (CEPA)	Fiji will continue to press for the resumption of CEPA trade negotiations with the EU, which has now been suspended for 3 years. The ultimate goal for Fiji is to make this Agreement development friendly and less restrictive with the removal of several non-trade provisions in the Agreement.	
PACER Plus	For Fiji, the PACER Plus Agreement is more than just a traditional free trade agreement focused solely on opening markets through elimination of tariffs.	
WTO Trade Facilitation Agreement (TFA)	The WTO Agreement on Trade Facilitation came into force in February 2017 and was ratified by Fiji in March 2017. The Agreement sets out provisions for expediting the movement, release and clearance of goods across borders as well as measures for effective cooperation between Customs and other relevant Authorities involved in the transition of tradable goods and services at the border.	
Fiji-China Bilateral Discussions	In July 2015, Fiji and China signed a Memorandum of Understanding (MOU) to undertake a joint feasibility study to assess the practicality of a Fiji-China Free Trade Agreement. The study was to set the pathway for formal trade negotiations between both countries.	
	During a Trade Working Group meeting in November 2016, in Beijing, the Chinese delegation presented their part of the joint feasibility study. Fiji has also completed its counterpart study, which is currently being discussed with key industry stakeholders. The study explores potential preferential trade options for a trade deal with China, with different levels of commitments in terms of trade and economic cooperation. It also explores new opportunities for Fijian exporters to exploit the lucrative Chinese market and gain a competitive edge in niche export commodities.	
Fiji-UK Bilateral Dialogue	The withdrawal of the United Kingdom from the European Union is scheduled to take place on 29 March 2019. This withdrawal will have implications on Fiji's trade with the UK, particularly under the Interim Economic Partnership Agreement (IEPA) which currently comes under the ambit of a Fiji-EU trade arrangement.	
	Fiji has commenced technical discussions with UK officials to establish a new bilateral trade agreement with the UK, replicating relevant provisions in IEPA. The aim is to make this agreement the main legal framework for trade between the two countries. More comprehensive discussions on the proposed agreement will be convened following the Brexit transitional period	

Source: 2018-2019 Budget Supplement Chapter 7: 7.5-7.16

GoF issued its first-ever sovereign green bond in November 2017, becoming the first developing country in the world to pursue such an initiative. Government had planned for a \$100million Green Bond issuance with \$86.2 million raised by June 2018 with tenors of 5 years and 13 years. GoF has also

listed the green bond on the London Stock Exchange. Projects financed from the Fiji green bond will focus primarily on climate change adaptation and building resilience²⁸.

The Fiji Development Bank [FDB] in partnership with the United States Agency for International Development [USAID], through its Ready Project to assist the Bank, in progressing its Green Climate Fund [GCF] accreditation requirements, with two critical policy developments. The partnership involves the USAID Ready Project providing technical support to FDB for fulfilling its GCF requirement of developing a Gender Equity and Social Inclusion (or GESI) Policy and a new Procurement Policy.

Theme 3: Managing Risk

Risk analysis involves the identification and study of uncertainties that can impact negatively on performance. It is a practise that governments can use not just in the early stages of formulation developments plans, but as a regular and formalized process for ongoing improvement. Identifying risks and emerging issues, and adapting to them, will be critical part of achieving the 2030 Agenda for Sustainable Development.²⁹

Committing to achieve the SDGs by 2030, GoF needs to introduce new legislations and revise existing laws and policies to achieve the SDG targets. Policies and strategies for implementing the Sustainable Development Goals are stated in the 5-Year NDP (2017-2021).

Fiji as a small island nation is vulnerable to climate change due to its geographical location, the location of much of its population and assets in coastal areas, and the importance of natural resources to its main economic sectors (agriculture and tourism). Natural hazards and climate change pose major challenges to the achievement of its National Development Plan. Fiji is especially vulnerable to floods and tropical cyclones, which already have significant impacts on the economy and society³⁰.

Delay in the releasing of funds from MoE will affect the implementation of the SDGs.

Given the different period for financial years with the donor countries, the release of funds from the donor countries to implementation of SDG projects can be delayed given the time period gaps that will require the release of funds from donor countries to the budgeting with the GoF.

The long-term national development plan, supported by Fiji's strengths and an enabling national environment, is translated into individual sector development plans to be implemented over the next 5 years. The sector goals are set against an analysis of sector context, including challenges and opportunities to justify priority policies and strategies. The selected sector policies and strategies in turn help validate the priority development programmes to be implemented over the next 5 years. Policies and strategies and the corresponding programmes and targets are shown for each priorities in the NDP.³¹.

Delay in the update of policy and legislations may frustrate the efforts made towards the achievement of SDGs. Some legislations and policies are outdated which require reviewing. Confirmations obtained during our auditfrom Director National Disaster Management Unit stated that the reviews of the National Disaster Management Act (1998) and National Disaster Management Plan (1995) are still in progress. Consultation on the review of the Act has been completed and the consultants are now reviewing the National Disaster Management Plan. Deadline for the reviews is June 2019.

Category 5 Tropical Cyclone Winston which caused destruction across Fiji destroyed or damaged

²⁸ 2018-2019 Budget Supplement: Chapter 5: 5.21

²⁹ United Nations Development Group :Assessing Risk and Fostering Adaptability: Guidance

³⁰ National Adaptation Plan: Section 1 Para 3

³¹ National Development Plan: Section 3.0: Five Year Development Plan 2017-2021

40,000 homes and caused \$1.4 billion indirect economic losses. Significant damage has been caused to critical infrastructure, including water supplies, public buildings, transport and communication. The destruction of crops has hit livelihoods of several farmers³².

Flash floods are common hazardous events in Fiji that pose a serious threat to populations. In recent years, floods and landslides have claimed lives of people, damage properties and infrastructure, putting back decades of development and disruption to business and livelihoods. In February 2017, parts of Fiji area were under water as continual heavy rain created multiple flash flooding. In April 2018, tropical cyclone "Josie" brought torrential rains and flooding³³.

In the budget estimate, most of the SDG related programmes are under requisition which means that approval of the Minister of Economy is required before these funds are expended.

Where the aid involves cash grant; these funds will be released only upon receipt of aid funds into the Consolidated Fund Account. Ministries have to go through processes put into place by MoE for the release of funds.

To achieve the SDGs and national development some of the policies and legislation needs to be reviewed which is stated in the 5-year national development plan.

Fiji is highly exposed to multiple environmental and climate hazards due to its geographical location and the topography of its landscape. Prevention of hazards is beyond control as they are driven by global phenomenon and climate change.

The main climate hazards experienced in Fiji are tropical cyclones, storm surges, droughts and flooding. Storm surges and flooding are associated with tropical depressions which results in prolonged periods of heavy rainfall Tropical cyclones typically occur during the warm season and can also occur in October and May during El Nino years. Droughts are reduction in rainfall by 20-50 percent and are more likely to affect certain parts of the country.

The complexity of climate change issues and impacts, in order to plan for long-term climate resilient development.

Expenditure under requisition will require additional analysis from the Ministries before the Minister of Economy approves the funds to be released.

Significant savings were identified in the Ministry's/Departments allocation which reflect the underutilization of fund. One of the reasons for the significant savings identified was the collation of relevant documentation to ensure compliance with the requirements/checklist and eventual release of funds³⁴.

In response to international commitments and national needs, under the leadership of the Ministry of Economy, the GoF has prepared a National Adaptation Plan (NAP) to spearhead efforts to comprehensively address climate change. The NAP brings adaptation efforts across multiple government entities together under one document. The NAP influences and accelerates the national development pathway towards climate-resilient development and it seeks to improve resilience against changes in climate but also climate variability which will also increase under future scenarios. The NAP is also aligned to the SDGs and includes actions to be prioritised over the next five years.

 ³² UNO for Disaster Risk Reduction-Regional Office for Asia and Pacific: Publication dated 21 February 2018
 ³³ World Meteorological Organization Publication dated 28 November 2018

³⁴ Report of the Auditor General of the Republic of Fiji, 2017 Audit Report on General Administration Sector, Report of the Auditor General of the Republic of Fiji, 2017 Audit Report on Social Services Sector; Report of the Auditor General of the Republic of Fiji, 2017 Audit Report on Economic Services Sector; Report of the Auditor General of the Republic of Fiji, 2017 Audit Report on Infrastructure Sector

The National Disaster Management Office is now drafting the Flash Flood Guidance System (FFGS). Fiji FFGS is funded by the Climate Risk Early Warning System (CREWS) Initiative and Environment and Climate Change Canada (ECCC) and implemented by the World Meteorological Organisation (WMO) and the Hydrological Research Centre (HRC). It uses the best science of meteorology and hydrology to further improve the quality and lead time for early warning of flash flooding.

Fiji National Disaster Risk Reduction Policy, which is aligned with the Sendai Framework for Disaster Risk Reduction 2015-2030 is currently being finalized for implementation in July 2019. This is a major contribution to the achievement of target of the Sendai Framework which seeks a substantial increase in the number of countries with national and local disaster reduction strategies by 2020.

In May 2018, a review of the National Disaster Management Act and Plan, led by the Ministry of Rural and Maritime Development and Disaster Management—commenced, in partnership with the International Federation of Red Cross and Red Crescent Societies (IFRC) and the Building Safety and Resilience in the Pacific (BSRP) Project, led by SPC and funded by the EU. It is anticipated that the review of the Act and policy on the National Disaster Management will be completed by July 2019.

Recommendations

- The MoE to ensure that agencies commence the process to review and update outdated policies and legislations are revised to ensure the achievement of SDGs.
- The finalisation of the review of National Disaster Management Act and Plan should be prioritised as this will ensure that there legislative framework respond to both present and future needs in disaster management.
- The Fiji National Disaster Risk Reduction Policy should be adopted early in the immediate 5-year national development plan to enhance planning and budgeting for risk resilient components for major projects.
- To meet the SDGs and targets for a particular year, MoE should ensure that the process for release of funds under requisition especially for projects relating to achievement of SDG targets are streamlined to improve the time lag.

5.0 Monitoring, follow up, review and reporting on progress of implementation of the 2030Agenda

Monitoring and evaluation (M&E) of the implementation of the NDP is conducted on two levels (*i.e.* operational and national levels) at quarterly and annual intervals respectively. Monitoring and evaluation at the operational level is being conducted by the Ministry of Economy's Budget & Planning Division at quarterly intervals through the submission of the Annual Work Programme and Reporting Template by implementing agencies. Monitoring and evaluation (M&E) of national outputs and outcomes as per the 5-Year & 20-YearNational Development Plan relies on the standard performance-based monitoring and evaluation framework focusing on outcomes and outputs. Since Fiji's 5Year & 20YearNational Development Plan has just been launched in November 2017, monitoring and evaluations of progress of implementation are in its early stages. Efforts are underway for the preparation of Fiji's first national voluntary report to the High Level Political Forum (HLPF) in July 2019.

Theme 1: Responsibilities, mechanisms and processes for monitoring, follow up, review and reporting

The Ministry of Economy's Climate Change and International Cooperation Division is responsible for monitoring and reporting on the progress of implementation of the 2030 Agenda based on the extent of achievements of the national indicators as per the *5Year and 20Year NDP* and regional indicators as per the *Framework for Pacific Regionalism*. Monitoring and reporting is guided by the requirements of the Monitoring and Evaluation frameworks as provided by the national and regional strategies. Reviews are currently conducted at the sector level focusing on reviews of legislations, policies and strategies.

Monitoring and evaluation systems will operate strategically about how and what to monitor and evaluate to ensure efficient, effective and accountable delivery of agency outputs. Monitoring and evaluation of National Development Targets will be done through assessments for the provision of a service, adoption of a programme and allocation of resources.³⁵

An Institutional Framework for Monitoring and Evaluation (refer Table 5.1 is included in the NDP identifying roles and responsibilities for monitoring and evaluating institutions and the areas to be monitored.

COMPONENT	ACTIVITY FOR M&E	M&E INSTITUTIONS AND LEAD AGENCIES	ROLES AND RESPONSIBILITIES
Accountability Framework Civil Service Performance Management	Systems and Processes	Parliament of Fiji - Public Accounts Committee Office of the Auditor-General Ministry of Civil Service Ministry of Economy: Fiji Procurement Office; Internal Audit and budget and Planning Division	compliance with systems and processes for effective management of public resources

Table 5.1: Institutional Framework for Monitoring and Evaluation

³⁵ Source: 5Year and 20Year National Development Plan

REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF FIJI

COMPONENT	ACTIVITY FOR M&E	M&E INSTITUTIONS AND LEAD AGENCIES	ROLES AND RESPONSIBILITIES
National Budget Resource Implementation Requirements		Ministry of Economy; Line Ministries	Incorporate M&E assessments by institutions and lead agencies into planning and decision-making processes
Programme Performance		Assess contribution of programmes and projects to Sectoral Goals and National Development Targets	
		Macroeconomic Policy and Technical Committees	Assess macroeconomic performance
		National Environment Council ⁴²	Assess the State of the Environment and National Resource Inventory
Official Statistics		Fiji Bureau of Statistics Line Ministries and Other Data Sources	Coordinate compilation, collation and release of official statistics

Source: 20 Year & 5Year National Development Plan

As the NDP is still in the first year of implementation, reports from monitoring institutions under the accountability framework are yet to be prepared.

Monitoring and reporting of achievements is also done at the sector level by lead agencies and agencies identified in the sector strategy and plans. However, Ministries are yet to report on the progress of implementation in achieving targets as per the NDP including those related SDGs in their annual reports for tabling in Parliament.

Although monitoring and evaluation of the 5-Year DP has commenced from 2018, a report on progress of implementation of the NDP at the national level has not been sighted. However, we sighted and confirmed from discussions with the Head of the Climate Change and International Cooperation (CCIC) Unit in February 2019 that an SDG dashboard has been completed and is being currently populated from data received from implementing agencies. The Unit is currently compiling the draft report on progress of implementation of SDGs which will be put on a public forum for stakeholder and public input prior to being finalized and submitted to Cabinet. Fiji will be presenting its first national voluntary report to the High Level Political Forum (HLPF) in July 2019.

Timely reporting at the national level promotes accountability and flow of information supporting implementation of SDG initiatives as per the NDP and consequently progress towards achievement of the goals.

At the national level, the MoE is the lead agency responsible for the monitoring, follow up, review and reporting of progress of implementation of the 2030 Agenda by assessing progress of implementation of the initiatives in the NDP contributing to the achievement of identified SDG indicators. Implementation of initiatives in the NDP is determined by assessing the national budget implementation.

The Ministry of Economy's Budget & Planning Division monitors the utilisation of the national budget by line Ministries and monitors programme performance by assessing progress of capital projects undertaken by line Ministries on a quarterly basis using a *Monitoring and Evaluation* (M&E) template, i.e. the *Annual Work Program and Reporting Template*. Implementing agencies submit a progress report (the *Reporting template*) to the MoE providing details of actual expenditures and commitments incurred for the outputs identified, together with explanations on whether activities undertaken by the implementing agencies are on track or not, and whether activities undertaken are achieving their outputs. The Analysis Division also undertakes site inspections to verify progress of capital programmes and projects. Agencies also disclose in the *Annual Work Program* (AWP) template planned activities to be undertaken within specified timeframes for expected outputs identified; planned expenditures for all quarterly intervals; and potential risks to successful implementation and parties responsible for addressing risks.

Implementing agencies have begun submitting the M&E templates to the Ministry of Economy's Budget & Planning Unit (BPU) to report on the progress of implementation of works that have been carried out on a quarterly basis. The templates are scrutinised by the BPU and assessment outcomes form the basis of release of funding for the next three months of operations. The first period under review since the development of the NDP was for quarter ending April 2018.

The monitoring of progress of initiatives for the various sectors are also conducted by institutions and lead agencies identified in the various sector plans. Reviews are also being undertaken at the sector level by leading agencies in partnership with relevant stakeholders as identified by the relevant sector policies and strategies.

Monitoring at the regional level is carried out based on the Pacific regional framework as illustrated in Figure 5.1 below.



Figure 5.1: Regional monitoring framework

Submission of timely reports will indicate that regular evaluations are being carried out on the progress of implementation and enable informed decision-making in addressing gaps in implementation.

Findings from the annual audits conducted by the Office of the Auditor General and the annual reviews of the Public Accounts Committee can also be used for monitoring and evaluation (M&E) to establish whether recommendations for improvements have been implemented.

Recommendations

Reporting requirements at the national level should be more clearly defined to ensure Parliament is adequately informed. The Ministry of Economy should instruct Ministries to submit their annual reports for tabling in Parliament to enable thorough scrutiny by the relevant Parliamentary Standing Committee, namely the Economic Affairs, Social Affairs, Natural Resources, Foreign Affairs and Defence, Justice Law and Human Rights, and on the Public Accounts.

Theme 2: Performance indicators and data

Regional priorities have been established by the Pacific leaders and 132 indicators have been included in the Pacific Roadmap for Sustainable Development (PRSD).Fiji's National Development Plan includes 83 indicators and 93 supplementary indicators for the various sectors.

The Goals and targets will be followed up and reviewed using a set of global indicators. These will be complemented by indicators at the regional and national levels which will be developed by member states, in addition to the outcomes of work undertaken for the development of the baselines for those targets where national and global baseline data does not yet exist.³⁶

Regional priorities have been established and monitored regionally through initial regional set of sustainable development indicators (refer figure 5.2 below). The Pacific region has selected 127 out of the 241 global indicators in the 2030 Agenda for Sustainable Development plus 5 proxy indicators for the Pacific.

Figure 5.2:Regional priorities

SDG	Global # of SDGs indicators	# of selected Pacific SD indicators	Proportion of the Goal	# with Baselines across 50% of FICs	
SDG1 No Poverty	12	5	42%	2	
SDG2 Zero Hunger	14	7	50%	3	Padik Commun
SDG3 Good Health & Wellbeing	26	16	62%	10	Commune du Pacht
SDG4 Quality Education	11	8	73%	0	
SDG5 Gender Equality	14	11	79%	4	A CALLER
SDG6 Clean Water & Sanitation	11	3	27%	1	SUSTAINABLE GOALS PACIF
SDG7 Affordable & Clean Energy	6	4	67%	1	DEVELOPMENT CONSIDERATION PACI
SDG8 Decent work & Economic Growth	17	9	53%	5	13 12
SDG9 Industry, Innovation& Infrastructure	12	3	25%	2	122 in directory
SDG10 Reduced Inequalities	11	7	64%	1	The 132 indicators in this booklet represent the subset of SDGs selected by the Pacific SDG Taskforce, as part of the Pacific Roadmap for Sustainable Development.
SDG11 Sustainable Cities and Communities	15	5	33%	1	
SDG12 Responsible Consumption & Production	13	4	31%	1	
SDG13 Climate Action	7	5	71%	0	
SDG14 Life Below Water	10	9	90%	1	
SDG15 Life on Land	14	6	43%	4	
SDG16 Peace, Justice & Strong Institutions	23	7	30%	0	
SDG17 Partnerships for the Goals	25	18	72%	9	
Pacific Proxies		5		3	
	241	132	55%	48	

³⁶ A/RES/70/1 Transforming our world: the 2030 Agenda for Sustainable Development § 75

The SDG task force in its first meeting in 2015 established the set of data for indicators for the NDP. In 2018, a consultant was engaged to assist in the development of the SDG Dashboard to monitor progress of implementation of indicators used in the NDP. In the process, data gathered from the reviews carried out for the Green Growth Framework in 2014 have been used as baseline data.

At the national level, the Fiji Bureau of Statistics (FBOS) is responsible for collecting data on social and industry statistics. It is responsible for coordinating the compilation, collation and release of official statistics. The FBoS gathers data from household and sector surveys conducted and also from line ministries gathering data such as the Ministries of Health, Agriculture, and Education.

However, it was noted that for some initiatives implemented involving multi stakeholders, agencies were maintaining their own data. For example, there are various stakeholder agencies implementing the Women's Plan of Action 2010, (i.e. Department of Women, the Fiji Police Force and Fiji Women's Crisis Centre).

Coordination of efforts made towards consolidating data on initiatives championed and implementing agencies maintain data that is relevant to their information needs can be further improved. Tin the absence of this, up-to-date information with respect to progress on implementation of the initiatives cannot be determined at any given point in time.

MoE has acknowledged the recommendation made.

Recommendations

In cases where there are multiple agencies implementing actions to achieve a SDG target, efforts should be made to assign an agency responsible for coordinating and collating data.

Theme 3: Communication to stakeholders

Reporting on progress of implementation of the NDP and achievement towards the SDGs at the national level could not be established since the NDP has been in effect for just a year. The Ministry of Economy has confirmed that it is currently drafting the country's voluntary national report on the progress of implementation of the SDGs due for presentation to the High Level Political Forum in July 2019. The first draft of chapters have been completed and are undergoing internal review.

Government has the primary responsibility for follow up and review at the national, regional and global level in relation to the progress made in implementing the Goals and targets over the coming 15 years. To support accountability to its citizens, government will provide for systematic follow up and review at the various levels³⁷.

The SDG Task Force will oversee the monitoring and evaluation of the 17 SDGs and their respective targets.³⁸

Reports on progress of implementation of the SDGs at the national level could not be determined. The SDG taskforce which is required to oversee the monitoring and evaluation of the 17 SDGs and their respective targets; scrutinise reports and analyses on the SDGs and make technical recommendations to GoF has only met once since its appointment. Although its TOR requires the Taskforce to meet twice in a year, it has only met once in November 2015 when establishing the appropriate means of localisation of the SDGs. By not meeting regularly, the Taskforce has not met the requirements of its TOR and is not being informed/updated on the progress of implementation of the NDP and consequently Government is not informed in a timely manner. Thus weaknesses in implementation may not be addressed in a timely manner which may hinder the achievement of the SDGs.

³⁷ UN Resolution Declaration Para 47

³⁸ Terms of Reference for Sustainable Development Goals Task Force

As per the Framework for Pacific Regionalism and the High Level Political Forum (HLPF) timelines, Fiji will be submitting the country's Voluntary National Report (VNR) on SDG Implementation to the High Political Leaders Forum in July 2019. The Ministry of Economy's Climate Change and International Cooperation Division is responsible for preparing the VNR and as at February 2019, the CCIC Division was progressing with the preparation or formulating of the VNR.

In addition, a country response on progress of SDG implementation to the Pacific region has been included in the 2018 report for the Pacific. Contributions at the national level to the Pacific SDG Taskforce have been included in the region's First Quadrennial Pacific Sustainable Development in 2018.

MoE has acknowledged the recommendation made.

Recommendations

The SDG Taskforce should ensure that it meets at least twice per year to enable it to effectively discharge its duties as required under the ToR of overseeing monitoring and evaluation of SDGs and providing appropriate feedback to Government.

7.0 Conclusions

Government has begun preparations towards implementing the sustainable development goals by localising the 2030 Agenda and embedding the sustainable goals into the national targets. The 5Year & 20Year National Development Plan is the whole of government strategy supporting the realisation of the SDGs. The accompanying 5-Year DP provides the institutional framework for implementing the 20Year NDP and includes strategies to be implemented by the 29 area identified under the two approaches in the NDP and key performance indicators to be achieved within the specified timelines.

Identification of resources and capacities is an annual exercise that is done by Ministries/Departments. Mobilizing partnership in terms of accessing funds from overseas donors and multilateral development partners have been the main source of funds for the SDGs implementation. Risk and strategies identified in the NDP needs to be addressed to ensure effective implementation of NDP.

Mechanisms for monitoring and evaluation of implementation of the NDP outputs and outcomes have been provided under the *Institutional Framework for Monitoring and Evaluation* and accompanying reporting templates (*Annual Work Programme and Reporting Template*). However lines of reporting and consistency of reporting can be more clearly defined and improved.

8.0 Recommendations

Objective 1

- i. The Ministry of Economy should issue a requirement for all Ministries to submit strategic and annual operation plans to support their annual budget submissions.
- ii. Lead agencies should ensure that sector strategies and plans are reviewed to harmonise it to the SDGs within the timelines indicated. Efforts should be made to revise enabling legislations and arrangements in place for implementation.
- iii. Ministries should prepare their strategic annual operational plans in a timely manner which should provide strategies to be implemented for the coming year.
- iv. An overarching communication strategy should be developed to assist implementers in deciding strategic priorities for public engagement.
- v. The NDP should be translated in the vernacular languages and distributed to as much areas as possible.
- vi. The Ministry of Economy should develop a mechanism that will gauge the extent to which awareness of their consultation fora reaches the entire populace.

Objective 2

- i. The MoE to ensure that review of policy/legislation are done to enhance the achievement of SDGs.
- ii. The finalisation of the review of National Disaster Management Act and Plan should be a priority as this will ensure its legislative framework respond to both present and future needs in disaster management.
- iii. The Fiji National Disaster Risk Reduction Policy should be adopted early in the immediate 5year plan to enhance planning and budgeting for risk resilient components for major projects.
- iv. To meet the sustainable development goals and targets for a particular year, the Ministry of Economy should ensure the funds are released as initially approved in the budget

Objective 3

- i. Reporting requirements at the national level should be more clearly defined to ensure Parliament is adequately informed. The Ministry of Economy should instruct Ministries to submit their annual reports for tabling in Parliament to enable thorough scrutiny by the relevant Parliamentary Standing Committee, namely the Economic Affairs, Social Affairs, Natural Resources, Foreign Affairs and Defence, Justice Law and Human Rights, and on the Public Accounts.
- ii. In cases where there are multiple agencies implementing a development issue, efforts should be made to assign an agency responsible for coordinating and collating data.
- iii. The SDG Taskforce should convene another meeting given the lapse in time since they first met till the endorsement of the NDP to formulate a feedback to Government. The SDG Taskforce should honour its term of reference which requires it to meet at least twice per year to enable it to effectively discharge its duties as required under the ToR of overseeing monitoring and evaluation of SDGs and providing appropriate feedback to Government.

9.0 References

The following documents were reviewed during the conduct of this audit.

- 1. 2010–2014 Roadmap for Democracy and Sustainable Socio Economic Development
- 2. A Green Growth Framework for Fiji: Restoring the Balance in Development that is Sustainable for our Future
- 3. Fiji Bureau of Statistics Key statistical reports
- 4. 5Year and 20Year National Development Plan, Transforming Fiji
- 5. Peoples Charter for Change, Peace & Progress
- 6. Republic of Fiji 20 Year and 5 Year National Development Plan, November 2017
- 7. Republic of Fiji Economic and Fiscal Update Supplement to the 2017-2018 Budget Address
- 8. Republic of Fiji Economic and Fiscal Update Supplement to the 2018-2019 Budget Address
- 9. Scrutinising Legislation from a Gender Perspective
- 10. United Nations Resolution adopted by the General Assembly on 25 September 2015 A/RES/70/1 Transforming our world: the 2030 Agenda for Sustainable Development
- 11. Pacific Sustainable Development Working Group presentation at the Pacific Preparatory Meeting for the 2019 Asia Pacific Forum on Sustainable Development
- 12. National Biodiversity Strategy and Action Plan for Fiji 2017-2024
- 13. Scrutinising Legislation from a Gender Perspective
- 14. Terms of Reference for Sustainable Development Goals Task Force
- 15. Republic of Fiji Budget Estimates 2018-2019
- 16. Republic of Fiji Budget Estimates 2017-2018
- 17. Auditing Preparedness for Implementation of Sustainable Development Goals: Guidance for Supreme Audit Institutions
- 18. First Quadrennial Report: Pacific Sustainable Development Report 2018

Appendix 1: Legislations and policies reviewed

Sector	Policies/Legislations reviewed	Summary of changes made
Social inclusion and empowerment	Rights of persons with disabilities Act 2018	Act provides for the protection of the rights of persons with disabilities in accordance with the United Nations Convention on the Rights of Persons with Disabilities. Establishes the National Council for Persons with Disabilities, its objectives, defines its powers and extends composition. Part 6 provides for dealings with discrimination on the basis of disabilities and the rights of persons with disabilities.
Education (Ministry of Education, Heritage and Archives)	 Tuition fee free grant policy Policy on National School 	 Initiative aimed at free tuition education for primary and secondary schools and ensuring all children have access to complete primary education of good quality. Ensure accessible and quality school library services that supports conducive learning and teaching environment
together with	Library 2017Policy on school zoning	 Policy aimed at addressing student/teacher ratios
Health/food nutrition (Ministry of Health & Medical Services) and	 Fiji School Health Policy 2016 Policy Food and School Canteen 	 Policy on wellness in schools Promotion of healthy eating practices in schools
Social inclusion (Ministry of Women, Poverty and Social Welfare)	 Policy on child protection in Schools Policy on special and inclusive education 2016 Policy on Effective implementation of special and inclusive education in Fiji 	 Protection of children from abuse Policy on inclusive education for children with disabilities Quality education for children with special needs
Gender Ministry of Women Ministry of Economy (SPO)	Fiji National Gender Policy	Gender equality framework to guide integration of gender issues into development and planning; employment and labour; social justice and allocation of resources
Environment	National Biodiversity and Action Plan 2017 2024	Implementation of the actions outlined herein will be undertaken through partnerships between various agencies within the

Sector	Policies/Legislations reviewed	Summary of changes made
		Government of Fiji and nationally-based non- governmental organisations, working collaboratively with communities and the private sector. An Implementation Framework will detail roles of partners and provide a monitoring and evaluation framework for the NBSAP.
Expanding the rural economy	Fiji's National Adaptation Plan Framework 2017	Framework that provides guidance for the integration of climate change adaptation into the various goals/ priorities/ strategies for the various sectors; building partnerships to address climate change; stakeholder engagement and coordination of resources, and improving awareness of adaptation issues at community- level.

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