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## The Influence of the Traditional Reporting Model on Fijian Budgetary Addresses

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## Abstract

This study analyses the Bainimarama Regime's use of the Indigenous Traditional Reporting model in the government's budget address from 2010 to 2013. It considers how alternative reporting models were interpreted by the Fijian government as a means of displaying various forms of accountability. The results of the etic analysis of indigenous budget speech documentation suggest that while a hybridization of reporting models is ostensibly used by the Bainimarama Regime's budgetary speeches to win over the regime's stakeholders, it is the indigenous Traditional Reporting model which informs the regime's budgetary speeches. The implications of the study is that while Western and hybridization reporting models appear to be an acceptable form of modern rationality for developing countries of the Melanesian region, it is really the indigenous Traditional Reporting model that has served the higher purpose of the prevailing Fijian military regime. Ironically, while the exposure of Western Reporting models opens up reporting to indigenous leaders as a form of economic visibility, civic responsibility and open disclosure, the exposure by indigenous leaders to the Western framing process has allowed them to construe the potential closures of these introduced models and thus render an accountability of indeterminate space.

## 1. Introduction

This study considers the Fijian military regime's use of the Indigenous Traditional Reporting model in the government's budget addresses made from 2010 to 2013. After presenting the constructs of the Traditional Reporting model, the study reviews how the alternative reporting models were applied and interpreted in Fiji and then examines through the methodology of interpretive textual analysis what aspects of the Traditional Reporting model informed recent budget speeches of the Bainimarama Regime.

Bainimarama was Commander of the Fijian Military Forces from 1999 to 2014, and has been Prime Minister since 2007. He became Prime Minister after overthrowing the government headed by Prime Minister Laisena Qarase in December 2006 and assuming the powers of presidency. In January 2007, he transferred the powers of presidency to Ratu Josefa Iloilo President who then appointed Bainimarama as Prime Minister. In October 2008, the Supreme Court of Fiji declared this appointment of Bainimarama as unlawful. In response President Iloilo abolished the constitution, revoked all judicial appointments and reappointed Bainimarama as Prime Minister.

During his time as Prime Minister, Bainimarama

declared martial law, imposed press censorship and suspended fundamental rights such as freedom of speech, assembly and the press (Edge, 2014: 258).

He also has confronted elites such as the Methodist Church, abolished the Great Council of Chiefs, challenged sugar cane farmers' entities and municipal entities, harassed opponents and censored the media (Fraenkel, 2015; 2013a; 2013b). Indeed, Parliament did not sit from the period of the military coup of 2006 to the elections in 2014.

Between 2010 and 2014, the Bainimarama Regime made a series of annual budgetary speeches which provided comments on the estimates of expenditure and revenue collection as well as the reasons for those estimates. These speeches offer rich textual material on the type of reporting model chosen by an indigenous Melanesian dictator to gather an understanding of the budgetary policies undertaken. The literature review shows that particular reporting models were used to evaluate and justify indirect and formal rule, shape sociocultural imperatives, construct various forms of accountability, highlight indigenous customary visibility, manage local populations and safeguard the land. Textual analysis interpreted electronic budgetary texts through the expectations of four reporting models, emphasising the Traditional Reporting model. In this context, it is important to consider the constructs of the Traditional Reporting model and its importance in answering the research question of the study.

### **1.1. Constructs of the Traditional Reporting Model**

It is often assumed that reporting based on Western models provide a naturalistic form of evidence-based material to back up the underlying calculations struck for the budget (Dar, 2014) but in this study we consider the evidence given of the Traditional Reporting model, which takes into account the unique local context in which an entity's activities take place.

Indigenous Traditional Reporting involves a complex set of accounting practices based on oral conventions, cultural relativities, indigenous knowledge, localism, communal customs and conditions. Lane (2012; p. 408) recognizes the importance of "the tribal organization of the native community" and "the traditional and communal form of land ownership", where the Great Council of Chiefs represents tribes before government and manages native community affairs and tribal matters. The Traditional Reporting model acknowledges the argument that development leans on conserving patterns of resource use and maintaining satisfactory welfare levels such that subsistence and survival provides "a much deeper understanding of the population's relationship to its resources" (Bayliss and Feachem, 1997: 9). It also recognizes the assumption by Pangerl (2007) that social issues such as inadequate housing, malnutrition, poverty and unemployment transcend the boundary between Fiji-Indians and indigenous-Fijians.

The aim of this paper is to consider what aspects of the indigenous Traditional Reporting model

inform the budget speeches of the Bainimarama regime. A study focusing on the reporting model and budget speeches is important because it reveals the type of reporting model that is shaped and implemented by leaders in their reporting of accountability. The study attempts to unpack the motivations that inform the budget speeches. This enhances our understanding of the economic, social and political accountability of a political leadership group, as leaders can be seen as moral agents answerable to canons of social responsibility (Parker, 2014). The unpacking of budget speeches is particularly apt in a Fijian context because the speech is both oral and written, straddling both the oral conventions of the Traditional Reporting model and a written account of the Western Reporting models. Budget speeches are also a unique mode of communication in that they render an account of intent, action and reflection.

The reasons for identifying aspects of the Traditional Reporting models in the Asia Pacific region are manifold. If legitimacy is defined as “an action or usage which is dominant but not recognized as such, that is to say, which is tacitly accepted” (Andon, Free and Sivabalan, 2014), it may also be seen as a form of cultural reproduction (Shore and Wright, 1999) and a scarce symbolic resource that is subject to struggle and negotiation and renegotiation (Brown, 2009). It is also of interest to societies to understand how local reporting models circulate within local contexts of the Asia Pacific region and how leaders use this circulation..

In a sense this study invokes the use of indigenous research, enriching an understanding of the complex history of Traditional Reporting that may shape current government practices. The study period happens during a time of “confluence of destructive leaders, susceptible followers and conducive environments” (Padilla, Hogan and Kaiser, 2007: 176), where the indigenous leadership took on an authoritarian military administration role on a subordinated population. It seeks to use an approach during this period of time using indigenous text as evidence to ascertain the milieu of reporting in the Bainimarama regime.

The following section provides an explanation of the characteristics of four reporting models, and how these models were taken up in the reporting milieu of Fijian entities. This is followed by a section on methodology, which explains the basis of textual analysis used on the budget speeches by the military regime from 2010 to 2013. The findings of the textual analysis are presented in the section covering the results before the section which provides the conclusion of the paper.

## **2. A Review of the Reporting Models and their Adoption in a Fijian Context**

Western Reporting model refers to the generally accepted accounting principles that are accepted in practice, methods and philosophy by first-world high income countries and often thrust upon developing countries as a form of introduced socially circulating product. It does not imply non-Asia-Pacific. The first occurrence of Western-narrow Reporting in Fiji occurred before annexation in 1874,

where reporting techniques were used to record wages to indigenous chiefs and to compare colonial revenues with colonial expenses (Davie, 2000a). Reporting was also used for imperialist activities when Fiji was a British colony from 1874 to 1970 (Davie, 2005a; 2005b). In recent times the Western Broad Reporting model has been used to attend to the possibilities of social and environmental reporting (Rika, 2009; Lodhia, 2003; 2000).

In contrast to this structural and functional theoretical foundation of Western reporting models, the theory of indigenous alternatives for development focuses on socio-economic practices that are culturally and socially informed at the local level and form the basis of the Traditional Reporting model (Brown, 2011). As shown in Table 1, emphasis here is given to the existence of capabilities of indigenous people to shape sociocultural imperatives and social formations that are local.

Traditional Reporting survived even when the Fijian social system involved a Melanesian pattern of intermittent warring between groups (Roberts and Mohan, 1976) with a Cakabau government in a “state of turbulence bordering on anarchy” in the 1860s and 1870s (Derrick, 2001: 2). Although there is an appetite for a traditionally oral sense of social and environmental accountability and reporting of Fijian *vanua* (land) and sea at both the village (Maunder, 2007) and corporate level (Khan, Vandana and Patel, 2013; Rika, 2009; Lodhia, 2003; 2001; 2000), there appears less enthusiasm for written forms of Western social and environmental accountability (Rika, Tuiloa, Tuiseke and Finau-Tavite, 2008).

As shown in Table 1, Dar’s (2014) idea of the presence of a hybridization of reporting — a mixture of Traditional and Western Reporting - appears at first glance to have some merit in a Fijian context. For instance, the Fijian dichotomy of business-*vanua* (Tomlinson, 2007a; Williksen-Bakker, 2002) also appears to fit comfortably within the framework of the hybridization reporting model. *Vanua* by tradition not only relates to land with monetary values (as potentially recorded by Western-narrow reports) but also to earth and custom, a physical and spiritual attachment of people to land (embedded in oral reports of the Traditional Reporting model). It is thus both a part of economic development and a metaphor of modernity. It is important to note that Tomlinson (2007b: 716) emphasised that recursive contrasts like that between traditional and modern “are not stark opposites but mutually constructive distinctions whose relationships are often read as a single great division”. Indeed, Arno (2005: 47) contests the metanarrative “in which the traditional and the modern are opposed and modernity is seen as a unique, categorically different form of society”.

If reporting can be understood as an instrument of colonial policy-making, it may also be regarded as a contributor of ethnic tensions of the present. Many commentators aver that race had a political significance in Fiji (Alam and Nandan, 2008; Davie, 2008; 2005b) and that ethnic standpoints and power relationships that emerged in the British colonial era (Hermann and Kempf, 2005; Maurer, 2002; Kelly and Kaplan, 2001; Carruthers and Espeland, 1991; Miyazaki, 2005; Davie, 2000b) have been sustained by ethnic tensions between indigenous Fijians and Fiji-Indians (Schieder, 2012) resulting in political instability.

**Table 1 Reporting spectrum of reporting models**

Model	TRADITIONAL REPORTING MODEL	WESTERN-NARROW REPORTING MODEL	WESTERN-BROAD REPORTING MODEL	HYBRIDIZATION REPORTING MODEL
Aim	<ul style="list-style-type: none"> <li>• Little incentive to generate written reports but acknowledgement that oral reports involve complex power relations between actors that may offer non-literate accounts.</li> </ul>	<ul style="list-style-type: none"> <li>• Narrow, economically based written reports, placing symbolic worth on monetized values.</li> </ul>	<ul style="list-style-type: none"> <li>• Broader based reporting practices, filed on a timely basis with high levels of written financial and non-financial reports.</li> </ul>	<ul style="list-style-type: none"> <li>• Written reports, presented on a timely basis supported by financial and non-financial estimates.</li> </ul>
Focus	<ul style="list-style-type: none"> <li>• Deference to communal customs and conditions, and patriarchal leadership as a form of local trust-building practice.</li> </ul>	<ul style="list-style-type: none"> <li>• Focus on individualism, mass consumption and production, order, bureaucratic procedures, and managerial leadership.</li> </ul>	<ul style="list-style-type: none"> <li>• Focus on sustainable mass consumption and production and managerial leadership.</li> </ul>	<ul style="list-style-type: none"> <li>• Focus on individualism, mass consumption and production, particularly tourism.</li> </ul>
Values	<ul style="list-style-type: none"> <li>• High values to oratory skills and stewardship and recognition by reporting entity of a community of people.</li> </ul>	<ul style="list-style-type: none"> <li>• High values given to written technical skills, commodity value, and routinized distance of report from readership.</li> </ul>	<ul style="list-style-type: none"> <li>• High values given to written accounts, corporate governance and nuanced critique of social and environmental accountability.</li> </ul>	<ul style="list-style-type: none"> <li>• High values given to written narratives, sustainability and oratory skills.</li> </ul>
Accountability	<ul style="list-style-type: none"> <li>• Accountability of Undecided Space concomitantly exclusory and selectively inclusive of community.</li> </ul>	<ul style="list-style-type: none"> <li>• Accountability of Agency, constructed as a form of learned and routinized understanding of human behaviour. Distinct rationality of core-financial stakeholder groups.</li> </ul>	<ul style="list-style-type: none"> <li>• Accountability of Civic Culture, created by a pattern of symbolizing and stereotyping procedures of interpretations of trust and responsibility.</li> </ul>	<ul style="list-style-type: none"> <li>• Ostensibly accountability of agency and civic culture but in reality a predominant accountability of undecided space.</li> </ul>
Other forms of accountability	<ul style="list-style-type: none"> <li>• Communal Accountability, Traditional/customary accountability mediated by tradition.</li> </ul>	<ul style="list-style-type: none"> <li>• Principal-agency form of managerial accountability, mediated by generally accepted accounting standards.</li> </ul>	<ul style="list-style-type: none"> <li>• Civic-based accountability, mediated by western forms of equity and regulation.</li> </ul>	<ul style="list-style-type: none"> <li>• Glimpses of managerial and customary accountability.</li> </ul>
Creative patterns	<ul style="list-style-type: none"> <li>• Creations of selective patterns of customary visibility and obligations.</li> </ul>	<ul style="list-style-type: none"> <li>• Creation of selective patterns of economic visibility, facilitating an understanding of market conditions.</li> </ul>	<ul style="list-style-type: none"> <li>• Creation of selective patterns of civic responsibility, conceived as a development toward a civilized state.</li> </ul>	<ul style="list-style-type: none"> <li>• Creation of selective patterns of economic and civic responsibility as well customary visibility and obligations.</li> </ul>
Habitus/Theory	<ul style="list-style-type: none"> <li>• Theory of indigenous alternatives.</li> </ul>	<ul style="list-style-type: none"> <li>• Classic modernization theory.</li> </ul>	<ul style="list-style-type: none"> <li>• Classic modernization theory.</li> </ul>	<ul style="list-style-type: none"> <li>• Theory of hybridization of reporting.</li> </ul>

Source: from Brown (2011: 170)

Indigenous-lead Fiji governments have continued to draw on colonial policies and social structures to safeguard the native land (about 85% of Fiji land is owned by *mataqalis*, clans and sub-clans) and indigenous social structure which helped the indigenous people maintain a unique life-style and culture (Alam, Lawrence & Nandan (2004). The attraction of Dar's (2014) theory of hybridization of reporting is that it seemingly explains the "process of co-existence of contradictory practices" (Irvine and Deo, 2006: 207). In this context, the introduction of social circulating reporting products of the Western-narrow and Western-broad Reporting models include the balance scorecard (Sharma and Lawrence, 2005), total quality management (Sharma and Lawrence and Lowe, 2010), Management Accounting and Control Systems (Sharma, 2010), new public management (Sharma and Lawrence, 2009; Sharma, Lawrence and Fowler, 2012), harmonization (Chand, 2012; 2005), international financial reporting standards bringing with them "minimal benefits" (Chand and White, 2007: 613). The presence of the Big 4 international accounting firms (Chand and Patel, 2008; Hussain, Chand and Rani, 2012; Chand, Patel and Patel (2010) and profit-target reviews (Alam and Nandan, 2008) also appeared to have brought a Western-reporting presence to the Traditional Reporting practices.

### 3. Methodology

In describing the methodological foundation of this study it is useful to lay down the author's arguments which help inform this foundation concerning budgetary speeches.

#### 3.1. Author's Arguments

The tension between the traditional and contemporary way of life has been reflected in many Asia-Pacific region contexts (Riddle and Sours, 1984; Kim and Terpstra, 1984) but few if any have used budget speeches as a form of indigenous research to ascertain the perpetuity of the Traditional forms of accountability. Western Reporting is assumed to drive the accountability of developing country reporting as a matter of routine, occluding other possible approaches to reporting (Dar, 2014). If we understand deconstruction as form of "textual strategy" (Calas, 1993: 307), then we can treat Traditional Reporting as a commentary over certain texts making problematic the routineness and fixity of Western Reporting. The Traditional Reporting model assumes an understanding of the social situation in which indigenous people live, taking into account indigenous notions of themselves and the uniqueness of their situation. In a sense, this methodology reconstructs meaning of developing country budget speeches identifying how the framing process of Western reporting exposes its own intended closures. This creates other possible meanings, facilitating alternative understandings and providing rich detail through this study's naturalistic methodology. There is, in other words, an opening up of previously unconsidered avenues of indigenous research inquiry.

### 3.2. Textual Analysis

According to Li (2012: 851) indigenous research examines local phenomena from a local perspective. The use of textual analysis to ascertain the milieu of indigenous Traditional Reporting model of Bainimarama's Government is consistent with the methodological approach of previous explorative studies that examine the link between local reporting and government services (Brown, 2011). In a national administration context, textual analysis of documents allows for the development of intersubjective explanations and understandings of textual materials (Geanellos, 2000). In terms of the processes of the research technique, textual analysis applied an interpretation of electronic texts. Following the grounding of the research question, the identification of the indigenous texts to be examined was determined using electronic data from budgetary speeches of the Bainimarama Government to determine its reporting milieu (Bainimarama Government, 2010; 2011; 2012; 2013; 2014). This presented an unfolding of reporting events over time. All reports were written in English as it is the official government and business language of Fiji Islands and represented official indigenous voices of opinions from the self-appointed prime minister. The period of the budget addresses covered the years 2010 to 2013 inclusive. 2010 represents one year after the abrogation of the constitution and 2013 marks one year before the Fiji elections.

Textual analysis framed a debate through construction, deconstruction and reconstruction (Jones and Shanks, 2013; Bail, Cook, Gardner and Grealish, 2009). In this case, the construction of the framing of the analysis was performed following the expectations of four reporting models: Western-narrow; Western-broad, Traditional and hybridization. One of the native sources of the Traditional Reporting model rests in the theoretical work of traditional leadership responsibilities raised by Nayacakalou (1975), who averred that respect should be held for peoples' descent, village, *mataqali* (patrilineal social group) and *yavusa* (descent line). In a similar echoic spirit of the Traditional Reporting model, Nayacakalou (1975) also urged local leaders to reinterpret the traditional way of life in terms of the contemporary world of competitive economic enterprise so it was inclusive of the communal approach to life, unity, subsistence, survival and the oral tradition.

Textual analysis studied themes derived the broad textual inscriptions and reflections on the accountability shown in Table 1. These themes were used in order to reveal the focus of attention to reporting matters. As depicted in Table 1, themes considered as part of the contextual search for the Traditional Reporting which may have impacted on the budget speech included the extent to which the reports reached out to local stakeholders, the degree to which deference was given to communal customs and conditions as a form of local trust-building practice, the values placed on stewardship of the local urban and rural communities, the level of the accountability of undecided space, the magnitude of communal and traditional customary accountability, and the range of selective patterns of customary visibility and obligations.

Textual analysis explored critical and interpretive understandings of the regime's reporting concerns



by providing a nuanced appreciation of the reporting issues (Shapiro, 2011) and by contextualizing the developing country milieu within which the Bainimarama Government operated. It should be acknowledged that interpretation by the author may be “based on nested hierarchies of abstraction and an inevitable partiality of perspective” (Maurer, 2002). However, consistent with Li’s (2012) typology of context-specificity and context-sensitivity, the author used textual material encompassing unique, endogenous and divergent local phenomena, drawing upon a locally relevant theory-base of the Traditional Reporting model, and displaying native as culture-specific perspective. It might also be added that the author has conducted considerable field research on reporting of the islands of East Lomaiviti group of the Fiji Islands; narrative, observational and textual analysis had been used extensively across the islands as well as interventionist research. In this study, materials used additional to the budget address texts (Ministry of Education, 2014; Ministry of Finance, 2010; 2011; 2012; 2013a; 2013b; OAGF, 2012; 2013; 2014a; 2014b; 2014c; 2014d) provided contextual background for the analysis.

While there is a marked limitation in the rendering of an account of actions by budget speeches, in that activities of the regime such as limitation of the press, lack of participation in the political sphere and leadership corruption are kept silent, there remains evidence in the budget speeches to reveal the leadership’s strong sense of motivations for chosen form of reporting model that shapes government decisions.

#### **4. Results**

Textual analysis of the budget address of the Republic of Fiji between 2010 to 2014 found that all budgets prepared during the sample period were not audited by the Auditor General of Fiji putting into doubt the written verification expectations of the Western-narrow and Western-broad Reporting models. It is unclear why auditing services were side-stepped but consistent with the Traditional Reporting model, the absence of audit suggests that the budget speech was informed by an accountability of undecided space.

Consistent with the survival and communal expectations of the Traditional Reporting model, the budgetary speeches also paid great attention to the issues of housing, malnutrition, poverty and unemployment. It appeared important for indigenous Fijian leaders to display a sense of responsibility and paternalistic protectionism for communal and survival needs of its constituents. Reminiscent of pre-colonial Fiji, considerable attention by the authoritative text of the budgetary speeches to is given to business-*vanua*, indigenous land, revenue raising, government grants, taxes, cropping regimes, gardens, and, issues of material and spiritual presence.

#### 4.1. Fiji 2010 Budget Address

The Republic of Fiji 2010 Budget Address is about “strengthening the foundations of economic growth” (Bainimarama, 2009: 1) and legitimizing the mandate of the Bainimarama regime:

Following the abrogation of the 1997 Constituency by His Excellency the former President Ratu Iloiloivatu Uluivuda he appointed my Government for a term of 5 years (Bainimarama, 2009: 2).

From the outset we witness a blend of the Traditional and Western-narrow Reporting models, an invoking of the authority of a traditional *ratu* and the Western mantra of economic growth. The Traditional Reporting model is summoned by the invocation of Ratu Uluivuda, a man of considerable chiefly status, for the appointment of Bainimarama as Prime Minister. The Western narrow Reporting model is heightened by the use of phrases redolent of a progressive democratically elected Western government: “a reformist and modernizing agenda” and a focus on the economy “based on common and equal citizenry” (Bainimarama, 2009: 2). This blend - or Hybridization reporting model - is used to legitimize the Bainimarama’s pursuit of correcting the “ills of the past” (Bainimarama, 2009: 2) by drawing out how Fiji found itself with an economy contracting by 2.5 per cent, putting “great pressure on our balance of payments that previously had not been monitored effectively (Bainimarama, 2009: 3). This evaluation and contradiction of specific past policies is similar to the techniques used by colonial administrators to maintain servitude.

Consistent with the expectations of classical modernization theory, the budget address makes clear that the regime would “introduce wide ranging reforms covering land tenure, the civil service, public enterprises and government related enterprises” (Bainimarama, 2009: 4). This appears to have been made as a result of consultation from the International Monetary Fund “on the need to reform” (Bainimarama, 2009: 5) and recommendations from the World Bank and Asian Development Bank.

Under the Western-narrow Reporting model land is reduced to a discrete monetary valuation but under the Traditional Reporting model land represents something more complex than a dollar figure. Here in the 2010 budget address there appears a leaning towards the Western-narrow Reporting model with a target “to convert 80 per cent of all arable land area into productive use” (Bainimarama, 2009: 6).

“Productive use” is, of course part of the assumptions of classical modernization theory that informs Western-narrow Reporting model. In contrast to the theory of indigenous alternatives which informs the Traditional Reporting model land is not necessarily held for productive use. As Tomlinson (2007b) points out, in Fiji, land is much too important to detach it from its physicality and spirituality. Nevertheless, Bainimarama in the 2010 budget speech allows notions of modernity and pre-modernity to consort together to construct a landscape full of contrasts. \$15m is set aside for land reform as a “foundation of economic growth and prosperity” (Bainimarama, 2009: 8).

Thus, at once we see here a glimpse of the hybridization of reporting where land is reduced to a

valued monetary non-current asset for economic growth. However, we also see in the budget speech the use of Traditional Reporting model with its precepts of *vanua*/land and communal and survival responsibilities being invoked to inform the population about poverty programs. In previous periods money had been set aside for poverty alleviation programs but this had “not resulted in actually getting the needy out of the poverty cycle” (Bainimarama, 2009: 9–10). Here the budget speech emphasizes the need to improve the processing and distribution of assistance by providing food vouchers worth \$30 a month for the family assistance program at an aggregate estimated cost of \$7.44 million and bus fare subsidies for school children through an incomes test and the construction of disabled facilities in Labasa. Much space is given to an increase of \$9 million since 2009 for the poverty alleviation programs. Consistent with Pangerl’s (2007) emphasis on the importance of tackling social problems, this can be seen as part of the communal and customary obligations assumed in Traditional Reporting that in local contexts goes beyond Western-broad Reporting’s civic responsibility.

The budgetary speech also points out how communal and customary obligations are extended to rural communities. Funding for rural outer island development programs was increased by about \$13 million with the purchase of three ships to improve transport services to the outer island, upgrading of rural airports and water supply, and improvements in outer island jetties. This appears motivated to ensure indigenous Fijians kept a life-style that maintains their relationship with local resources, one that was not necessarily bound up in profit-seeking aims but rather one in maintaining satisfactory welfare levels in rural communities. These communal obligations also extended to funding for squatter upgrading and resettlement program as well as the funding of the Housing Authority and Public Rental Board which assisted by \$50 million Chinese government loan, allowed for the distributions of housing assistance grants valued at F\$10000 for each successful grant applicant.

#### **4.2. Fiji 2011 Budget Address**

The major theme of the 2011 budget address is “sustained economic growth” (Bainimarama, 2010: 1) reflecting a Western-broad Reporting motif akin to the language used by the World Bank or International Monetary Fund. Consistent with the Western-broad Reporting model, the budget speech aimed to “rectify and mitigate the risks brought about by the mismanagement of the past” (Bainimarama, 2010: 1):

It should be noted here that the budget estimates are not accompanied by an audit report from the Auditor General so the criticism aimed by Bainimarama to all public institutions and government entities (as well as previous government leaders) about lack of transparency and accurate Western-narrow Reporting might equally apply to his budgets. The absence of verified accounts, as he points out, brings about “skewed accounting” and “systematic distortions” of budget estimates. Thus, under Western-narrow expectations the budgetary announcements that the government debt stood at 57.7 per cent of GDP and inflation rose to 10 per cent might be treated with caution given that these

figures are unaudited.

If we are to assume the unaudited budgetary estimates are accurate, there is much in the figures to suggest that the Bainimarama regime had in mind the communal responsibilities synonymous with the Traditional Reporting model for policy making. Operating expenditure for 2011 was \$1,384.8 million (an increase of 7.5 per cent from the previous year), of which \$526 million (an increase of 37 per cent from the previous year) went to capital construction, health, roads development, rural development and sugar industry support, reflecting a channeling of resources “to address socio-economic development” (Bainimarama, 2010: 5).

In an economic environment of double-digit inflation and growing government debt, there appeared a sense of urgency in the budget speech to meet the development needs of Fijians, a socio-economic development that rests at the heart of the expectations of the Traditional Reporting model. The budgetary speech reveals that the Ministry of Provincial Development was given responsibility for rural advisory councils and that the Bainimarama regime was asked by creditors of Fiji Sugar Corporation to settle debts that were guaranteed by the government. The government continued its programs for food assistance, bus fare assistance, education assistance, housing assistance program, rural electrification, solar and diesel schemes for villages and rural development schemes. Thus, survival and communal needs appear to rest at the core of the 2011 budget speech.

#### **4.3. Fiji 2012 Budget Address**

The hybridization reporting model again appears to inform the text of the 2012 budget address which focused on modernizing the economy (Western-narrow) and empowering Fijians (Traditional). It continued to criticize past governments, albeit in a way indirectly critical of the Traditional Reporting infrastructure with its “failed systems of governance” (Bainimarama, 2011: 1).

The theme of poverty, always a dominant concern of the Traditional Reporting model, is central to the 2012 budget address. An unaudited survey suggests poverty is reduced from 35 per cent to 31 per cent, and an additional \$1.6 million is extended to the food voucher program (Bainimarama, 2011).

The text also reveals that between 2007 and 2011, the Fijian government provided \$11 million to the living conditions of squatters and that a further \$1 million was allocated for squatter improvements, and a further \$0.5 million to the Sustainable Rural Housing/Income Generating Project to resettle squatters for sustainable farming. Resonating with the remit of the Traditional Reporting Model, the budget speech also reveals the pursuit of policies to recognize and encourage farming with its suggestiveness of self-sufficiency rather than profit-making.

Gardens once a colonial device to ensure indigenous Fijians maintained a reasonable level of food sources and income to pay taxes (Davie, 2007) are once again used to meet Fijians’ special relationship with its natural resources. Just as European garden inspectors were appointed by the Provincial Board of Assessment in colonial times (Davie, 2007), the coup leaders have become self-appointed managers

of squatter Fijians to tend to farms. The structural and functional theoretical foundations that informed the Western Reporting models of the colonial period appeared to have been transformed by the theory of indigenous alternatives for development of the coup period. Development in this sense of the Traditional Reporting model suggests deploying colonial schemes to get indigenous Fijians out of squatter settlements on to gardens for self-sufficiency.

#### **4.4. Fiji 2013 Budget Address**

By the time the 2013 budget speech is commenced, Commodore Josaia Voreqe Bainimarama OStJ, MSD, jssc is prime minister; and minister for finance, national planning, public service, people's charter for change, information, sugar, foreign affairs, international cooperation and civil aviation, indigenous and multi-ethnic affairs and provincial development. The 2013 budget speech takes on the solemn paternalism and moral mediation of a Melanesian elder making the point that "there is too much personal dishonesty and abuse of the system" (Bainimarama, 2012: 3).

Again, consistent with the expectations of the Traditional Reporting model, poverty alleviation and social protection continued to appear as a main priority of the regime with introduction of a pension program to a possible 9000 Fijians, the continuation of subsidized bus fares, and each of 13,000 households potentially receiving at most \$150 per month (including \$30 food voucher).

There is also an assurance that the regime would "stamp out social security fraud" (Bainimarama, 2012: 20) and implement a Women's Plan of Action to help fund empowerment programs for women in decision-making, income-generating projects, legal literacy training, and resource centres for women. Housing relief subsidies are also maintained with the provision of debt relief for those that could not repay their obligations to the Housing Authority, the writing off of loans to the Housing Authority, injection of funds to construct new homes, rental subsidies for low-income tenants, and squatter upgrading and resettlement.

Through a government scholarship program, 50 Form Six or Seven graduates were encouraged to complete a 12 month certificate course in agriculture and after completion receive a loan package up to the value of \$70000 to cover the costs of 100 acres of farm land, house and shed, a tractor, farm implements and fertilizer and cash of \$2000.

#### **4.5. Fiji 2014 Budget Address**

The 2014 budget address heralded the onset of new election and the triumph of the new constitution "that demands accountability and transparency" (Bainimarama, 2013: 1). The disgraced Fiji National Provident Fund (FNPF) is now described as "our award-winning FNPF" (Bainimarama, 2013: 2). The introduction of a new bank Home Finance Company Limited (HFC) that "belongs to the Fijian people" and possesses "strong and transparent governance" is announced (Bainimarama, 2013: 2). The floating of Viti Bonds is declared. Free primary and secondary school education costing \$34

million is proclaimed. The provision of \$7 million for upgrades to Parliament and \$300000 to the Public Accounts Committee is also given space in the budget speech.

Whilst the openness to accountability and transparency resonates with the constructs of Western Reporting, it is the respect for indigenous rights that more tellingly invokes the desire to fulfil the Traditional Reporting model. Again, consistent with the innovations of reporting of the colonial period, the regime uses the budget speech to control and coordinate the subjected population.

Raising the Constitution to elevate indigenous Fijian customs and practices appears particularly trenchant given the comments raised by the regime four years earlier about “a reformist and modernizing agenda” (Bainimarama, 2009: 2) and converting “80 per cent of all arable land area into productive use” (Bainimarama, 2009: 6). An integral feature of the 2013 budgetary speech is that the economy will protect the indigenous people of Fiji with very little said about the protection of Fiji Indians. This is accord with the Traditional Reporting model which defers to communal customs and conditions.

## 5. Conclusion

It appears that Fiji’s budgetary speeches can be understood in a variety of ways, whether in terms of its commercial imperatives or its Traditional Reporting model precepts. It devotes considerable space to explaining how calculative interrelationships and expertise are rooted in a sense of responsibilities and paternalistic protectionism for communal and survival needs of Fijians. These sociocultural imperatives make up the accountability of undecided space. There is considerable authoritative discourse of the budgetary speeches on business-*vanua*, indigenous land, revenue raising, government grants, taxes, cropping regimes, gardens, and, issues of material and spiritual presence as far back as pre-colonial Fiji. Past and present issues on leader involvement with reporting appear to collide in many forms. It appears that the coup leader of the Fiji Islands has used a cumulative body of knowledge that devotes considerable space to indigenous voices of reporting in Fiji, by providing room for alternative Traditional Reporting interpretations of the budgetary needs of the population.

The focus on socially circulating reporting products appears to reflect what Arno (2005) terms the metanarrative of the traditional and the modern, with reporting technologies considered as an introduced stark form of modernity to a unique traditional Fiji. The hybridization of reporting in the budget speeches with the creation of selective patterns of economic visibility and accountability (Western-narrow) and customary responsibilities (Traditional) is carefully constructed. Moreover, it appears that rather than treating these western reporting systems in the same manner as the incursion of firearms and disastrous epidemics to early Fiji, the budget speeches attempt to detect constructive distinctions of the relationship between these outside techniques and progress of the formal economy. There also appears a maturity of constructive process in the presentation and argumentation of

the introduction of post-colonial accounting products that was not always interpreted as an ugly infiltration. In addition, the budget speeches appear to use western forms of reporting as rhetorical artifices, satisfying the illusion of routine impersonalised reporting paths of Western Reporting models but at the same time keeping alive the responsibilities of the Traditional Reporting model for local inhabitants. Yet many readers of the text of the budget speeches will recognize an attempt to devise policies that epitomize the rights of those in poverty and need. Drawing on the expectations of the Traditional Reporting model, the budget speech attempts to be accountable for those living in Fiji's informal economy, particularly in rural and coastal centres.

The indigenous research also allows one to witness how the theory of indigenous alternatives shadows “the unconditional validity of Western theories” (Li, 2011: 857) and assumptions about certain issues, particularly those of land. In the spirit of modernity, the early budget speeches talk about reforming land tenure through monetary valuations of productivity but this ebbed to constructions of land as developing gardens for food sources for sustainable farming and for transforming land for squatter settlements rather than sequestration of *vanua* for commercial purposes.

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