

Table 0.A. PIMA Summary Assessment

Phase/Institution		Institutional Strength	Effectiveness	Reform priority
A. Planning	1 Fiscal targets and rules	MEDIUM. National debt target and local borrowing limit exist to ensure debt sustainability, but no permanent fiscal rules. A MTFS is prepared prior to budget preparation.	MEDIUM. Fiji is at a moderate risk of debt distress, and central government debt is at a downward trend.	Low
	2 National and sectoral planning	LOW. National and sectoral strategies do not clearly or consistently set out major public investment plans with associated costs and planned results.	LOW. Budget does not provide information on major public investment projects or their costs; most budget capital spending is contained in single line-item capital transfers.	High
	3 Coordination between entities	MEDIUM. SNG capital spending is fully integrated into the central government budget process with no defined rules on transfers; clear policy on the reporting of contingent liabilities.	MEDIUM. SNG capital spending is negligible by volume; SNG capital project selection is entirely ad hoc not rules-based; public reporting of CLs is comprehensive.	High
	4 Project appraisal	MEDIUM. Projects are subjected to appraisal with no independent review. Methodology exists. The risk matrix is required without guidelines.	MEDIUM. Appraisal is done and scrutinized by SPO/BD and risk matrices completed. No independent review.	High
	5 Alternative infrastructure financing	MEDIUM. Some competition exists in key economic sectors; informal oversight of PC's capital spending; High-level PPP guidelines in place.	MEDIUM. Level of actual market competition varies by economic sector; little evidence of government's oversight of PC capital spending plans in practice; no PPPs are in place.	Medium
	6 Multi-year budgeting	LOW. No legal requirement for multi-year capital spending per project to be included in the budget. No legal requirement for total cost per project to be included in the budget.	LOW. No projections of capital spending published beyond the budget year and ceilings are only in place for the annual budget. No projections of total cost per project published.	High
B. Allocation	7 Budget comprehensive-ness and unity	MEDIUM. The legal framework requires comprehensive and integrated budgeting for capital and recurrent spending using administrative and economic classifications.	MEDIUM. Capital projects need to be comprehensively reported in the budget using a "program" or "functional classification following international standards.	Medium
	8 Budgeting for investment	MEDIUM. Outlays are only required for appropriation on an annual basis. Virements need approval of MoF. Ongoing projects are only protected in the short-term.	LOW. Total and outyear project costs are not included in the Budget documentation, virements can be approved by MoF.	Medium
	9 Maintenance funding	LOW. Methodologies for routine and capital maintenance exist for some types of infrastructure but they are not standardized. Routine maintenance expenditure is not clearly identified in the budget.	LOW. Low execution rate for routine maintenance which is funded sometime through capital spending. Budget classification lacks clear breakdown of routine and capital maintenance.	High
	10 Project selection	HIGH. Central review, selection criteria and pipeline of projects are established in the PSIP and well defined.	MEDIUM. Methodology has recently been introduced; effectiveness will enhance as the methodology is well enforced in the future.	Low
C. Implementation	11 Procurement	MEDIUM. Competitive and transparent procurement process is well established, with an adequate procurement monitoring system. No defined mechanism for procurement complaints.	MEDIUM. No information on awarded contracts by procurement type. Consolidated database from the E-tender portal feeds into annual report.	Medium
	12 Availability of funding	MEDIUM. Legal framework requires monthly cashflow forecasts however, there is no requirement for a TSA or holding funds at the Reserve Bank of Fiji.	HIGH. Government payments are made promptly, and no payment arrears are incurred by MoF, Line Ministries, or statutory authorities.	Low
	13 Portfolio management and oversight	MEDIUM. Major projects are subjected to central oversight. Funds are allowed to be reallocated with no limit set. No requirement for ex-post reviews	LOW. Quarterly reports are compiled. Reallocation of funds do accelerate project implementation. No ex-post reviews.	Medium
	14 Management of project implementation	MEDIUM. No legal requirement to assign senior officials and implementation plans are required. Cost adjustments defined with no limits. External audits defined.	MEDIUM. Senior officials are assigned. Implementation plans are not prepared. Cost adjustment conducted with no limit set. External audits are done for some major projects.	Medium

15	Monitoring of public assets	MEDIUM. All government agencies are required to maintain fixed asset registers. Statutory Authorities (SA) use accrual accounting standards MoF and LMs use cash basis - only SAs disclose nonfinancial assets.	MEDIUM. There is no central oversight of fixed asset registers. Only Annual Financial Statements for SAs include nonfinancial assets and depreciation.	Medium
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Table 0.B. C-PIMA Summary Assessment

Phase/Institution		Institutional Strength	Reform priority	
PIMA Climate Change	C1	Climate-aware planning	LOW. National and most sector plans do not effectively reflect climate policy objectives; regulations on building and land use do not refer to climate; limited support for climate-related planning.	High
	C2	Coordination between entities	LOW. Limited structures for coordination of climate issues in government investment across the budget; no evidence of processes for climate-aware investment planning through government oversight of PCs.	High
	C3	Project appraisal and selection	HIGH. Capital projects are required to be appraised from a climate perspective but no methodology for conducting the analysis and budget selection incorporate climate-related criteria.	Low
	C4	Budgeting and portfolio management	LOW. Climate-related capital spending is not identifiable in the budget. The 2021 Climate Change Bill allows the Minister responsible for climate change to request audits of public infrastructure and assets vulnerable to climate change. Maintenance and asset management policies do not account for climate risks.	High
	C5	Risk management	HIGH. National Disaster Risk management frameworks identify and analyze the climate threats to public infrastructure assets. A disaster risk management fund to respond to natural disasters is in place. Fiscal risk analysis incorporates natural disasters related fiscal risks to public infrastructure assets.	Low