

Table 1. PIMA Summary Assessment for The Gambia

Phase/Institution		Institutional Strength	Effectiveness	Reform priority	
A. Planning	1	Fiscal targets and rules	MEDIUM. A medium-term fiscal framework exists with criteria and targets, but no specific fiscal limits or rules.	LOW. The debt-to-GDP ratio remains high, supranational and IMF targets are not adhered to, and MTEFF does not anchor the budget.	Low
	2	National and sectoral planning	MEDIUM. NDP 2023-27 identifies programs and projects with costings, but mapping projects is unclear and complex.	MEDIUM. Programs in plans are included in the budget, but tracking costs is difficult with information only at the program level.	Medium
	3	Coordination between entities	MEDIUM. No requirement for sharing local investment plans, but rules-based transfers exist, and SOE contingent liabilities must be reported.	MEDIUM. Local investment plans are discussed, and transfers are predictable, but contingent liabilities are not reported.	Low
	4	Project appraisal	MEDIUM. Major projects need rigorous analysis using standard methodology with risk plans, but no publication requirement or central support.	MEDIUM. Major projects use development banks' appraisal, but standard methodology isn't fully applied, or risks systematically examined.	High
	5	Alternative infrastructure financing	MEDIUM. Market is open in major sectors, PPP Act is still draft, and new SOE Commission scrutinizes SOE plans and performance.	LOW. Private sector participates in only two markets, PPPs are a small contributor, and new SOE Commission doesn't yet scrutinize plans.	Low
B. Allocation	6	Multiyear budgeting	MEDIUM. Multiyear capital expenditure estimates were published, but no multiyear ceilings or total construction cost projections.	LOW. Medium-term outcomes deviate from forecasts, and the breakdown between recurrent and capital expenditure was suspended.	High
	7	Budget comprehensive-ness and unity	MEDIUM. Financial Regulations require budgets to reflect recurrent and capital expenditure, excluding SOE and PPP financing sources.	MEDIUM. Capital spending by EBEs and donor-funded projects is in the budget, but assessing major project costs is difficult.	Low
	8	Budgeting for investment	MEDIUM. No requirement to publish total project costs, and virements from capital to current are allowed. Ongoing projects protected.	LOW. Total project costs are not in budget documents, ongoing projects are not fully protected and no virements to recurrent.	High
	9	Maintenance funding	MEDIUM. No standard methodologies for maintenance, but maintenance expenditure is identified in the budget classification.	LOW. Funding for routine maintenance and major improvements is low compared to need.	Medium
	10	Project selection	MEDIUM. MoFEA reviews projects but lacks standard criteria and a structure to maintain a pipeline of appraised projects.	LOW. Major projects aren't reviewed centrally, no standard selection criteria, and no pipeline of appraised projects for budgeting.	High
C. Implementation	11	Procurement	MEDIUM. Procurement laws specify methods, an independent review board, a comprehensive database, and mandate activity publication.	MEDIUM. Procurement for major projects is open and transparent but monitoring and complaints review are only moderately effective.	Low
	12	Availability of funding	MEDIUM. Regulations require cash plans but don't prioritize payments, and external financing accounts must be at the central bank.	MEDIUM. Monthly cash forecasts are updated, externally financed projects are timely, but major government projects accumulate arrears.	Low
	13	Portfolio management and oversight	LOW. Some major projects are subject to monitoring and funds can be re-allocated, but ex-post reviews are not required.	LOW. Quarterly sector-level monitoring occurs with some fund re-allocation, but no ex-post reviews are conducted.	Medium
	14	Management of project implementation	LOW. No legal requirement for senior project officers, but some ex-post audits and cost adjustment guidelines exist.	LOW. Some project management exists, and ex-post audits are conducted occasionally, but cost adjustments lack legal review.	Medium
	15	Monitoring of public assets	LOW. Asset management is regulated but incomplete, with no requirement for recording asset values or specifying depreciation.	LOW. Limited asset registers exist, revaluations aren't done, and condition assessments are rare except for some SOEs.	High

Table 2. C-PIMA Summary Assessment for The Gambia

Phase/Institution		Institutional Strength	Reform priority	
PIMA Climate Change	C1	Climate-aware planning	LOW. The NDC Implementation Plan includes projects, but it needs full integration with national public investment strategies. Outdated regulations on planning and construction do not address climate risks. No centralized guidance for climate-aware public investment strategies.	Medium
	C2	Coordination between entities	LOW. The Gambia has a legal framework for coordinating climate policy and investment planning, but no requirement for coordinating local governments' capital spending. The SOE Act and SOE Commission do not ensure SOE investments align with national climate policies.	Medium
	C3	Project appraisal and selection	LOW. While climate change is included in project risks in the Appraisal Guidelines, it is not comprehensively covered in appraisal, PPP, or selection regulations. No selection criteria exist, but climate change is noted for prioritization and selection.	High
	C4	Budgeting and portfolio management	LOW. Budget documents do not identify climate-related expenditures or projects. Ex-post reviews of climate outcomes are not required, and asset management policies do not address climate risks.	High
	C5	Risk management	MEDIUM. Disaster risk management identifies climate-related risks to infrastructure but lacks comprehensive mitigation plans. Ex ante financing mechanisms exist, but fiscal risk analysis of climate-related risks to infrastructure is limited.	Low