

**Table 0.A. PIMA Summary table**

Stage/ Institution		Institutional design	Effectiveness	Priority	
A. Planning	1.	<b>Fiscal Targets and Rules</b>	<b>Medium</b> A golden rule is included in the LOFIP, but there is no rule on debt. A three-year MTFF is prepared every year, distinguishing current expenditure from investment spending.	<b>Medium</b> The program with the IMF instills <i>de facto</i> discipline on debt levels. The investment envelopes set out in the MTFF guide the expenditure ceilings adopted in the budget.	<b>Low</b>
	2.	<b>National and Sectoral Planning</b>	<b>Medium</b> The PNSD and a number of sectoral strategies are published, but provide little information on investment projects and costs. A few sectoral strategies include targets on outputs.	<b>Weak</b> The absence of a list of projects in the strategies and lack of information on their costs hinder the measurement of their effectiveness. Monitoring and evaluation of the various strategies have been limited.	<b>High</b>
	3.	<b>Coordination between Entities</b>	<b>Weak</b> Coordination of projects between provinces and the central government is planned on paper. Calculation of the transfer amounts is not transparent. The analysis of contingent liabilities remains to be institutionalized.	<b>Weak</b> Harmonization conferences are no longer held. Transfers deviate considerably from forecasts. The first fiscal risk statement (2021) provides analyses of some contingent liabilities.	<b>Medium</b>
	4.	<b>Project Appraisal</b>	<b>Weak</b> The legal framework does not compel to subject projects to rigorous appraisal, according to a standard methodology, with the support of a central committee or agency and including risk analysis.	<b>Weak</b> Apart from external financing, appraisal is rare, the absence of a standard methodology and a central committee or agency compromises the capacity for selection, and risk analysis is too limited.	<b>High</b>
	5.	<b>Alternative Investment Financing</b>	<b>Medium</b> The majority of infrastructure sectors are competitive on paper. There is a law on PPPs, but not yet any policy. The legal framework does not require the authorities to review SOE investment plans.	<b>Weak</b> Only the telecommunications sector is subject to effective competition. The oversight of PPPs is not yet centralized. There is no consolidated report on the financial statements or the investment plans of SOEs.	<b>High (PPP)</b>
B. Allocation	6.	<b>Multiyear Budgeting</b>	<b>Medium</b> The three-year capital expenditure projections, broken down by ministry, are published, and indicative three-year ceilings are applied. The three-year Public Investment Program (PIP) is not published.	<b>Weak</b> There are significant discrepancies between capital expenditure projections and expenditure ceilings, on the one hand, and the budget laws, on the other. The PIP does not cover all projects and is not regularly updated.	<b>High</b>
	7.	<b>Budget Comprehensive ness and Unity</b>	<b>Weak</b> Considerable investment spending is allowed without parliamentary authorization or information in the budget law. The capital and current budgets are presented in a single document.	<b>Weak</b> The investments of extrabudgetary entities and PPPs are partially included in the budget. The Ministry of Budget has no procedure to verify the consistency of the current and capital budgets.	<b>High</b>
	8.	<b>Budgeting for Investment</b>	<b>Medium</b> The LOFIP provides for budgeting in AE-CP but does not protect ongoing projects up to completion. Transfers from capital to current appropriations are possible.	<b>Medium</b> Budgeting in AE-CP is not effective and ongoing projects are often supplanted by new ones. Nevertheless, transfers of capital appropriations to current expenditure are effectively prevented in the system.	<b>Medium</b>
	9.	<b>Maintenance Funding</b>	<b>Medium</b> Standard rules for forecasts of current maintenance or renovation of nonfinancial assets only exist in the road sector. The budget nomenclature clearly identifies such maintenance activities.	<b>Weak</b> The financing required to deal with maintenance needs, whether current or for renovation, is clearly too low to preserve the value and ensure the durability of infrastructure assets.	<b>Medium</b>
	10.	<b>Project Selection</b>	<b>Medium</b> The legal framework provides for the review of appraisals, but does not provide for standard selection criteria. The Plan has a list of projects that have been appraised, but there is no formal obligation to use it.	<b>Weak</b> The review is only applied to project fiches, the selection criteria used for budgeting are not relevant and many projects seem to be selected from outside the list of appraised projects.	<b>High</b>
C. Implementation	11.	<b>Procurement</b>	<b>High</b> The public procurement law is in line with best practice in terms of competition, transparency, and handling of complaints, but public procurement oversight is deficient in several ways.	<b>Medium</b> Significant exemptions distort the rules of competition and transparency, while the system for handling complaints is satisfactory in terms of time limits and fairness.	<b>High</b>
	12.	<b>Availability of Funding</b>	<b>Medium</b> Annual month-by-month cash flow forecasts are prepared, but the commitment plan is quarterly. The law stipulates that donor funds should be deposited at the Central Bank in the TSA.	<b>Weak</b> Quarterly commitment ceilings are overall not consistent with the cash flow forecasts. Donor funds are placed in accounts at commercial banks unrelated to the TSA.	<b>High</b>
	13.	<b>Portfolio Management and Oversight</b>	<b>Weak</b> The legal framework does not require systematic <i>ex post</i> review of projects, but does allow reallocations between projects, without, however, providing for systematic oversight and transparent procedures.	<b>Weak</b> The reports do not systematically provide information on delays and cost overruns, there are no reallocations between projects, and <i>ex post</i> reviews by the Government are rare.	<b>High</b>
	14.	<b>Management of Project Implementation</b>	<b>Medium</b> The arrangements for project management are not set in a robust framework, and there are no standard rules about project adjustments. The Court of Accounts has the mandate to audit projects.	<b>Weak</b> Staff responsible for implementing projects have been appointed, but there is no information on adjustments made to projects. The Court of Accounts does not audit large-scale projects.	<b>Medium</b>
	15.	<b>Monitoring of Public Assets</b>	<b>Medium</b> The Government does not have any comprehensive, up-to-date asset registers. The legal framework provides for asset and inventory accounting rules in line with international standards.	<b>Weak</b> Asset and inventory accounting are not performed. Asset inventories are not implemented. Depreciations are not applied.	<b>Low</b>

**Table 0.B. C-PIMA Summary table**

Stage/ Institution		Institutional design	Priority	
<b>C-PIMA</b>	<b>C1</b>	<b>Climate-aware Planning</b>	<b>Weak</b> Public investment planning and the central and provincial regulations relating to land management and construction do not take climate change into account.	<b>High</b>
	<b>C2</b>	<b>Coordination across Public Sector</b>	<b>Weak</b> Public investment decisions relating to climate change are not coordinated over the whole of the public sphere despite the existence of thematic groups.	<b>Medium</b>
	<b>C3</b>	<b>Project Appraisal and Selection</b>	<b>Weak</b> The legal framework does not explicitly take into account climate change in environmental impact studies, in the PPPs, or in the criteria used by the Government to select projects for the budget.	<b>High</b>
	<b>C4</b>	<b>Budgeting and Portfolio Management</b>	<b>Weak</b> There are no specific practices in terms of budgeting, audits/ <i>ex post</i> reviews, or management of assets, which would help take into account climate change risks and objectives.	<b>Medium</b>
	<b>C5</b>	<b>Risk Management</b>	<b>Medium</b> The risks associated with the exposure of infrastructure to climate change are not covered in any publication or analysis of their budget implications. There are, however, <i>ex ante</i> financing mechanisms for such risks.	<b>Low</b>