

Table 1. The Gambia: Summary Assessment

Phase/Institution		Institutional Design	Effectiveness	Rec	
A. Planning	1	Fiscal principles or rules	Low: No fiscal rules or debt limits. MTFE under preparation.	Low: Implicit limits or targets (net domestic borrowing of 1% of GDP) have been breached in the past.	
	2	National and sectoral plans	Medium: The NDP is comprehensive with measurable targets and costing of projects.	Medium: The NDP is the lead document in defining priorities for capital investments, particularly for donor-funded projects.	
	3	Coordination between entities	Medium: Funding is predictable for MDA and subnational projects, MoFEA mandated to capture all contingent liabilities.	Medium: The devolved structure of local government ensures coordination. Limited reporting of contingent liabilities by MoFEA.	
	4	Project appraisal	Low: Project appraisal is not required by government for all projects; no standard methodology or risk assessment.	Medium[^]: Most donor-financed projects adopt sound appraisal methodologies and include risk assessment but is not otherwise applied.	X
	5	Alternative infrastructure financing	Low: Limited competition in markets. PPP legal framework is incomplete. No consolidated reports on SOEs prepared.	Low: SOEs represents approximately 60% of total public capital stock. There is scope for expanding competition in key markets.	
B. Allocation	6	Multi-year budgeting	Low: Multi-year projections of capital spending and total project cost not in the budget; indicative ceilings provided.	Low: Multiyear project information is publicly available only for donor-financed projects. MTBF being planned.	X
	7	Budget comprehensiveness and unity	Medium: No major extra-budgetary entities; SOE-funded projects not in the budget; all parts of the budget prepared together.	Medium: Transfers to subvented agencies are shown as a lump sum, without indicating the composition of spending.	
	8	Budgeting for investment	Low: For GLF, project outlays appropriated annually; capital to recurrent virements allowed; ongoing projects not protected.	Medium: Donor agreements provide for multiyear outlays and any change must be agreed with Project Steering Committee.	
	9	Maintenance funding	Low: Maintenance is identified in the budget, but not estimated using a standard methodology, except for roads.	Low: Maintenance spending has fallen in recent years. It is reported in the budget, but the classification is not aligned with GFS.	X
	10	Project selection	Medium: Procedures exist for reviewing and selecting most major projects, and a pipeline of donor projects exists.	Low: Procedures have not been implemented as planned and there is limited capacity to support central review.	X
C. Implementation	11	Procurement	Medium: Policy states that open tender is preferred method; monitoring information incomplete; independent complaints review.	Medium[^]: GLF procurements not competitive in practice; robust procurement practices followed for some donor-funded projects.	
	12	Availability of funding	Medium: GLF cash plans made quarterly but allocations issued monthly; donor accounts in CBG outside government accounting structure.	Medium: GLF funding availability not reliable in practice; donor funds are made available predictably per project milestones.	
	13	Portfolio management and oversight	Low: Limited monitoring during project implementation. Fund re-allocation possible but no ex-post review.	Medium: Systematic and transparent donor practices for fund re-allocation in case of donor-financed capital projects.	X
	14	Project implementation	Low: PCUs operational & PMs appointed; project adjustments are unsystematic; for GLF projects, ex post audits rarely done.	Medium[^]: Donor-funded projects anchored in PCUs and are subject to implementation requirements, but approach not universal.	
	15	Management of public assets	Low: Estimated depreciation is reported in the financial statements but is not based on asset registers, conditions, and valuations.	Low: Though required by law, asset registers not comprehensively prepared across government. Asset register planned beginning 2020.	X

* An "X" in the final column denotes institutions that are the subject of a recommendation in this report.

[^] Indicates dimensions that would be rated one step lower if the stronger practices followed by most donors (relative to those required for GLF-funded projects) were excluded from the scoring. Donor practices are highly relevant in The Gambia given that donors fund 85-90 percent of development projects.