

Table 1. PIMA Summary Assessment for Rwanda

Phase/Institution		Institutional Strength	Effectiveness	Reform Priority	
A. Planning	1	Fiscal targets and rules	MEDIUM. The MTFF distinguishes between capital and current expenditure and provides a deficit target. There are EAC supranational fiscal rules on debt and deficit.	MEDIUM. EAC criteria are not used, and the fiscal deficit has exceeded the EAC criteria, but the MTFF provides a strong anchor for the budget.	Low
	2	National and sectoral planning	HIGH. Comprehensive strategic framework for public investment decisions, including sectoral strategies specifying major investment plans.	HIGH. The strategic planning framework is used for managing investment plans, including regular comparisons of results against plans.	Low
	3	Coordination between entities	MEDIUM. District plans are fully integrated with the central government planning and decision-making process, but capital transfers are not based on legally binding rules.	MEDIUM. District investments coordinated with central government and allocations are stable over time, but the consolidation of public corporation contingent liabilities is incomplete.	Medium
	4	Project appraisal	HIGH. There is a comprehensive framework for systematic project appraisal, but appraisal documents are not published.	MEDIUM. The 2018 project appraisal framework is not yet fully operationalized, and there is little documentation of the project appraisal process.	High
	5	Alternative infrastructure financing	MEDIUM. Legislation and policies support private sector involvement in major infrastructure markets.	MEDIUM. Private sector infrastructure investments are still limited, and the legal and policy framework is unproven.	Medium
B. Allocation	6	Multi-year budgeting	MEDIUM. Aggregate medium-term projections and development ceilings are published, but information on project costs is not.	LOW. There is a weak relationship between forecasts, ceilings, and capital spending.	High
	7	Budget comprehensiveness and unity	MEDIUM. Most capital spending is reflected through the budget, and the presentation includes most funding sources.	HIGH. EBUs account for 3 percent of capital spending and externally financed and PC projects included in budget documents. Strong coordination between planning and budgeting.	Medium
	8	Budgeting for investment	MEDIUM. MINECOFIN may approve virement from capital to recurrent, but this is discouraged.	MEDIUM. Information on total project costs is not included in budget documents at the time of appropriation.	High
	9	Maintenance funding	MEDIUM. Funding for major improvements in sector plans, but methodologies unavailable. Maintenance is in the budget but is aggregated.	MEDIUM. Routine and capital maintenance are not disaggregated in the budget nor used for analysis. It is not clear that maintenance funding is sufficient to maintain asset values.	Medium
	10	Project selection	MEDIUM. MINECOFIN conducts a central review of major project appraisals from a project pipeline. Decisions taken for inclusion in the budget use broad selection criteria.	MEDIUM. There is a pipeline of appraised projects and specific standardized project selection criteria, but these are not automated nor published.	Medium
C. Implementation	11	Procurement	HIGH. Procurement is open and transparent. Procurement complaints are reviewed in a timely manner. All procurement-related processes are published.	HIGH. Some procurement entities are not fully trained, and there are procurement entities that do not always follow the correct procedures with negative consequences.	Low
	12	Availability of funding	MEDIUM. Quarterly cash forecast and commitments are required. No formal requirement for the timely release of funds. External funding must be held at central bank.	MEDIUM. Stalled and abandoned projects reported as a result of cash flow stoppages by Accountant General, with occasional cash rationing. Limited information on external funding.	Medium
	13	Portfolio management and oversight	MEDIUM. Monitoring of portfolio is well defined. Reallocation allowed, but no clear decision mechanism. Ex-post reviews are required but not independent.	LOW. No systematic data or analysis on delays or cost overruns. Re-allocation actively discouraged. No evidence of ex-post reviews.	High
	14	Management of project implementation	MEDIUM. Project management responsibilities are well-defined. Cost adjustments are fixed in law. Ex-post audits are mandated and published.	MEDIUM. Inefficient project management reported. Projects have significant time and cost overruns. Cost adjustments couldn't be verified.	Medium
	15	Monitoring of public assets	MEDIUM. Asset registers are required to be comprehensive and updated. Asset values should be included in financial accounts. The straight-line depreciation method is used.	LOW. The OAG reports issues with the accuracy of asset registers. No asset values in Government Financial Accounts. Depreciation not in operating statements.	High

Table 2. C-PIMA Summary Assessment for Rwanda

Phase/Institution		Institutional Strength	Reform priority	
PIMA Climate Change	C1	Climate-aware planning	HIGH. Public investment planning incorporates climate change considerations, and the National Land Use Plan guides climate change-sensitive land use. The NDC implementation framework assigns NDC targets to sectors and activities.	Low
	C2	Coordination between entities	MEDIUM. Climate change investment decisions are facilitated by annual dialogue on NDC implementation between ministries, districts, and PCs. There are no standard shadow prices for GHG emissions and no climate change -specific decision criteria in public investment allocations.	Medium
	C3	Project appraisal and selection	LOW. It is not clear that EIA guidelines facilitate climate change-related project appraisal and selection. The PPP framework does not address climate change-related risk sharing and a summary of appraisals is not published.	High
	C4	Budgeting and portfolio management	MEDIUM. The mainstreaming processes partially identifies climate change-related expenditure and some asset policies address climate change-related risks. However, climate change-related ex-post reviews are not conducted.	Medium
	C5	Risk management	MEDIUM. A comprehensive risk management strategy is in place, and the budget includes a contingency reserve that can be used for natural disasters.	Medium