

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Angola, September 2009

International Budget Partnership
Center on Budget and Policy Priorities
820 First Street NE, Suite 510
Washington, DC 20002
www.internationalbudget.org
www.openbudgetindex.org

This questionnaire was completed by:

Name: Ernesto Kambali and Ana das Dores Ferreira,
Stephanie French, Hélio Nzage
Organization: Comissão Episcopal de Justiça e Paz da CEAST
Address: Caritas de Angola, Bairro Rocha Pinto, Luanda -
Angola
Telephone: 923707368/923715082
E-mail coordenador.sje@gmail.com/analista.oge@gmail.com

International Budget Partnership OPEN BUDGET QUESTIONNAIRE

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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

| Budget Documents Used in Completing the Questionnaire | |
|--|------------------|
| | Budget Year Used |
| Pre-Budget Statement | Not available |
| Budget Summary | Not available |
| Executive's Budget Proposal | 2009 |
| Supporting Budget Documents | 2009 |
| Citizens Budget | Not available |
| Enacted Budget | 2009 |
| In-Year Reports | Not available |
| Mid-Year Report | Not available |
| Year-End Report | 2007 |
| Audit Report | Not available |

Table 2. Key Budget Documents Used: Full Titles and Internet Links

| Budget Document | Full Title, Date, and Internet Link |
|---|--|
| Pre-Budget Statement | Produced but not available to the public |
| Budget Summary | Not produced |
| Executive's Budget Proposal | <p>"Proposta Orçamental-2009," available at: http://www.minfin.gv.ao/docs/dspOrcaCorren.htm Officially it was presented on 31 October 2008, but it was distributed to all Assembly Commissions on 5th November 2008. Since then it was publicly available. We do not know exactly when it was posted on the website of the ministry of finance. Since the budget was revised in August 2009, the new budget proposal has replaced the original proposal with the same link and title. See: http://www.angonoticias.com/full_headlines.php?id=21510<b http://www.minfin.gv.ao/oldnews/oldnews_152.htm</p> |
| Budget Document One in Support of the Executive's Budget Proposal | <p>Relatório de Fundamentação, 2009, http://www.minfin.gv.ao/docs/dspOrcaCorren.htm http://www.minfin.gv.ao/fsys/Relatório_de_Fundamentação_OGE2009.pdf. Officially this was presented with the budget proposal on 31 October and distributed on 5 November 2008.</p> |
| Budget Document Two in Support of the Executive's Budget Proposal | <p>Produced but not available to the public. This document, "Plano Nacional para 2009" that was just produced together with the budget 2009, but was not made available to the wide public. See: http://www.angonoticias.com/full_headlines.php?id=21482<b Moreover, we saw this document during the interview in the ministry of Plan. http://www.angonoticias.com/full_headlines.php?id=22123<b</p> |
| Budget Document Three in Support of the Executive's Budget Proposal | Not produced |
| Citizens Budget | Not produced |

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|-----------------------------------|---|
| Enacted Budget | <p>Lei do Orçamento Geral do Estado para 2009, http://www.minfin.gv.ao/docs/dspOrcaCorren.htm</p> <p>Approved on December 12, 2008 and made available to the public in January 2009. The enacted budget is always the same compared to the budget proposal. This copy is the one which was enacted. It is stamped only when it is printed out by the national printing press: the printed copy has got the date on it.</p> |
| In-Year Reports | <p>Produced but not available to the public</p> <p>Monthly account tables are produced, showing how much was spent monthly without any details. The official who was interviewed said that there is no need for producing more detailed monthly reports because they will show the same in annual report. "It is waste of time, producing something that they are able to put in one document," the interviewer interjected.</p> |
| Mid-Year Review | Not produced |
| Year-End Report | <p>Relatório de Execução do OGE, 2007, http://www.minfin.gv.ao/docs/dspRelExecOGE.htm Approved by the National Assembly on 17 June 2008, and made available to the public in November 2008. The 2008 report has been approved and released to the public, but not yet posted on the website.</p> |
| Audit Report | Not produced |
| Other Documents | Not produced |
| Relevant Ministries & Departments | <p>Ministry of Finance, http://www.minfin.gv.ao Central Bank, www.bna.ao National Assembly, www.parlamento.ao Supreme Audit Institution http://www.tcontas.ao</p> |

Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

| DISTRIBUTION OF BUDGET DOCUMENTS | | | | | | |
|---|------------|-----------------------------|-----------------|-----------------------|-----------------------|-----------------|
| | Pre-budget | Executive’s Budget Proposal | | | | Citizens budget |
| | | Main document | Budget summary* | Supporting Document 1 | Supporting Document 2 | |
| A. Not produced, even for internal purposes | | | Yes | | | Yes |
| B. Produced for internal purposes, but not available to the public | Yes | | | | Yes | |
| C. Produced and available to the public, but only on request | | | | | | |
| D. Produced and distributed to the public (for example, in libraries, posted on the Internet.) | | Yes | | Yes | | |
| <i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i> | | | | | | |
| | Pre-budget | Executive’s Budget Proposal | | | | Citizens budget |
| | | Main document | Budget summary* | Supporting Document 1 | Supporting Document 2 | |
| 1. The release date is known at least one month in advance | NA | No | NA | No | NA | NA |
| 2. Advance notification of release is sent to users, media | NA | No | NA | No | NA | NA |
| 3. Released to public same day as official release to media | NA | Yes | NA | No | NA | NA |
| 4. Available on the Internet free of charge | NA | Yes | NA | Yes | NA | NA |
| 5. Free print copies available, limited distribution | NA | No | NA | No | NA | NA |
| 6. Free print copies available, mass distribution | NA | No | NA | No | NA | NA |
| 7. Readily available outside capital and/or big cities ⁺ | NA | No | NA | No | NA | NA |
| 8. Written in more than one language | NA | No | NA | No | NA | NA |
| 9. News conference is held to discuss release | NA | Yes | NA | No | NA | NA |

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

⁺Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

| DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS | | | | | |
|---|----------------|-----------------|-----------------|-----------------|--------------|
| | Enacted budget | In-year reports | Mid-year review | Year-end report | Audit report |
| A. Not produced, even for internal purposes | | | Yes | | Yes |
| B. Produced for internal purposes, but not available to the public | | Yes | | | |
| C. Produced and available to the public, but only on request | | | | | |
| D. Produced and distributed to the public (for example, in libraries, posted on the Internet.) | Yes | | | Yes | |
| <i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i> | | | | | |
| | Enacted budget | In-year reports | Mid-year review | Year-end report | Audit report |
| 1. The release date is known at least one month in advance | No | NA | NA | No | NA |
| 2. Advance notification of release sent to users, media | No | NA | NA | No | NA |
| 3. Released to public same day as official release to media | Yes | NA | NA | Yes | NA |
| 4. Available on the Internet free of charge | Yes | NA | NA | Yes | NA |
| 5. Free print copies available, limited distribution | No | NA | NA | No | NA |
| 6. Free print copies available, mass distribution | No | NA | NA | No | NA |
| 7. Readily available outside capital/big cities ⁺ | No | NA | NA | No | NA |
| 8. Written in more than one language | No | NA | NA | No | NA |
| 9. News conference is held to discuss release | Yes | NA | NA | Yes | NA |

⁺Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

| The Executive's Budget Proposal | |
|---|---|
| Estimates for the Budget Year and Beyond | |
| <p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> "Proposta Orçamental-2009" http://www.minfin.gv.ao/docs/dspPropostaOrcam.htm -Resumo de Despesa por Programa -Resumo de Despesa por Funcionamento</p> <p><u>Comment:</u> Communes and small towns, which are legal administrative units, are classified under municipal budget units.</p> <p>Peer Reviewer One Comment: It also has to be remembered that in Angola second and third tier governments are not financially independent. Thus even the municipal administrations are formally, in financial terms, part of the central government.</p> <p>In the table RESUMO DA DESPESA DO ÓRGÃO POR PROGRAMA (http://www.minfin.gv.ao/fsys/RESUMO_DA_DESPESA_POR_PROGRAMA2009.pdf) the entire expenditure budget is classified under administrative headings. Furthermore, under RESUMO DAS DESPESAS DE FUNCIONAMENTO (http://www.minfin.gv.ao/fsys/RESUMO_DAS_DESPESAS_DE_FUNCIONAMENTO2009.pdf) the total is broken down by province administration, hospitals etc and even on municipal administrations.</p> <p>Peer Reviewer Two Comment:</p> | a |

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| <p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> "Proposta Orçamental-2009" http://www.minfin.gv.ao/docs/dspPropostaOrcam.htm</p> <p>Resumo da Despesa por Funcao</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |
| <p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> "Proposta Orçamental-2009" http://www.minfin.gv.ao/docs/dspPropostaOrcam.htm RESUMO_DA_DESPESA_POR_NATUREZA_ECONOMICA_E_PODER2009</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |

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| <p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> "Proposta Orçamental-2009" http://www.minfin.gv.ao/docs/dspPropostaOrcam.htm</p> <p><u>Comment:</u> The programs that appear are at a high level, such as in provincial capitals, not in separate municipalities, and so are minorities of the actual expenditures. However, all the expenditures that are administered at the central level are included and listed by program. In the table on "RESUMO DA DESPESA DO ÓRGÃO POR PROGRAMA" (http://www.minfin.gv.ao/fsys/RESUMO_DA_DESPESA_POR_PROGRAMA_2009.pdf) all expenditures are placed under a program heading.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |
| <p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> "Proposta Orçamental-2009" http://www.minfin.gv.ao/docs/dspPropostaOrcam.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |

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| <p>6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> "Proposta Orçamental-2009" http://www.minfin.gv.ao/docs/dspPropostaOrcam.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> All sources of tax revenue are identified individually. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. No sources of tax revenue are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> "Proposta Orçamental-2009" http://www.minfin.gv.ao/docs/dspPropostaOrcam.htm</p> <p>http://www.minfin.gv.ao/fsys/RESUMO_DA_RECEITA_POR_NATUREZA_E_CONOMICA2009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |

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| <p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Relatório de Fundamentação, 2009, http://www.minfin.gv.ao/docs/dspOrcaCorren.htm RESUMO_DA_RECEITA_POR_NATUREZA_ECONOMICA2009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |
| <p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> "Proposta Orçamental-2009" http://www.minfin.gv.ao/docs/dspPropostaOrcam.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |

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| <p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> “Proposta Orçamental-2009,” available at: http://www.minfin.gv.ao/docs/dspPropostaOrcam.htm</p> <p><u>Comment:</u> The supporting documents only present information from previous years.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?
- Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).
 - Yes, the data reflect the outstanding debt at the end of the budget year.
 - Yes, the data reflect the outstanding debt at the start of the budget year.
 - No, data on the outstanding debt are not presented.
 - Not applicable/other (please comment).

Citation:

Relatório de Fundamentação, 2009,
<http://www.minfin.gv.ao/docs/dspOrcaCorren.htm>
http://www.minfin.gv.ao/fsys/Relatório_de_Fundamentação_OGE2009.pdf

Please see the page 13 of the Relatório de Fundamentação, number 42; it is clear that these are estimates. To make sure, in August 2009 I interviewed the director of the Catholic University CEIC, an economist, and we talked about the Angolan public debt. He said that all that they can have are estimates, because of the nature of our economy in relation with the international market. Our currency depends on Dollar, Euro, and Chinese currency. So the different markets make it difficult to know exactly what the debt should be at certain period of time. And what we have are estimates which we can sum up, so to see approximately what the debt should be. Here is the quote: "42. Com base nos fluxos líquidos, o endividamento externo do Governo deverá aumentar em cerca de US\$4.407,9 milhões, para US\$13.492,6 milhões, o que equivalerá a 17,5% do PIB."

Comment:

These are just estimates, in a discussion of how much the debt will increase during the year, and what the total debt will be by the end of the year. By knowing by how much it will increase, one can determine the amount at the beginning of the year.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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| <p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Table no. 6 "Fluxos Financeiros do OGE 2007-2009," line item called "2.3 Juros" in the "Relatório de Fundamentação OGE 2009" (http://www.minfin.gv.ao/fsys/Relatório_de_Fundamentação_OGE2009.pdf) contains an estimate of interest payments (external and domestic) for the budget year 2009. See also: http://www.minfin.gv.ao/fsys/RESUMO_DA_DESPESA_POR_NATUREZA_ECONOMICA2009.pdf juros da divida externa and juros da divida interna.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |
| <p>13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Relatório de Fundamentação, 2009, http://www.minfin.gv.ao/docs/dspOrcaCorren.htm http://www.minfin.gv.ao/fsys/Relatório_de_Fundamentação_OGE2009.pdf df. paragraphs: 27, 38, 42, Quadro 6, page 15</p> <p><u>Comment:</u> Much information about the composition of the debt is presented (external, internal, denomination) but some details, such as interest rates and maturity profile, are not presented. Further, more of the composition is presented for previous years and only projections are presented for 2009.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | c |

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| <p>14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ol style="list-style-type: none"> Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. No, information related to the macroeconomic forecast is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Relatório de Fundamentação, 2009, http://www.minfin.gv.ao/docs/dspOrcaCorren.htm http://www.minfin.gv.ao/fsys/Relatório_de_Fundamentação_OGE2009.pdf paragraphs: 5, Grafico 1, paragraphs 13, 27, 30, Quadro 4</p> <p><u>Comment:</u> The macroeconomic discussion focuses much more on previous economic trends and performance, and less on projections, and normally offers only one scenario which its projections are based upon. Unemployment rates are presented for 2007, but only as an estimate. Most of the information is retrospective and there is no discussion of the forecast, only the figures presented in quadro 4. It is a key problem for the Angolan budget that the macroeconomic analysis seems to be missing, and this is reflected both in the <i>Relatório de fundamentação</i> and the <i>Relatório de execução</i>.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>C</p> |
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| <p>15. Does the executive's budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ol style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Relatório de Fundamentação, 2009, http://www.minfin.gv.ao/docs/dspOrcaCorren.htm http://www.minfin.gv.ao/fsys/Relatório_de_Fundamentação_OGE2009.pdf.</p> <p><u>Comment:</u> There are macroeconomic data, but no part of the Relatório shows different scenarios and the impact that different scenarios would have on the budget.</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "c." Although macro assumptions are presented, there is no detail of sensitivity analysis showing the effect of changes in the assumptions on the key budget magnitudes.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d." As above.</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer "d."</p> | <p>d</p> |
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| <p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Relatório de Fundamentação, section 3 http://www.minfin.gv.ao/docs/dspOrcaCorren.htm http://www.minfin.gv.ao/fsys/Relatório_de_Fundamentação_OGE2009.pdf paragraphs 28-36</p> <p><u>Comment:</u> There is some reference and discussion about budget policy proposals and necessities, but they are very general and vague, and the impact that they will have is not discussed explicitly. There is no discussion of how any policy proposals affect the budget in comparison with existing policies, and there is no tradition for this either.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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| <p>17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on revenues is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Relatório de Fundamentação, 2009, http://www.minfin.gv.ao/docs/dspOrcaCorren.htm http://www.minfin.gv.ao/fsys/Relatório_de_Fundamentação_OGE2009.pdf Paragraphs 28-36 are what I could identify.</p> <p><u>Comment:</u> Idem - See question 16.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| Estimates for Years Prior to the Budget Year | |
| <p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Relatório de Fundamentação, 2009, http://www.minfin.gv.ao/docs/dspOrcaCorren.htm http://www.minfin.gv.ao/fsys/Relatório_de_Fundamentação_OGE2009.pdf .</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> "Proposta Orçamental-2009," available at: http://www.minfin.gv.ao/docs/dspPropostaOrcam.htm Relatório de Fundamentação Paragraphs 27-29, Grafico 3</p> <p><u>Comment:</u> Very general functional classification</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | C |
| <p>20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Relatório de Fundamentação, Quadro 3 http://www.minfin.gv.ao/docs/dspOrcaCorren.htm http://www.minfin.gv.ao/fsys/Relatório_de_Fundamentação_OGE2009.pdf See also: table no. 6 "Fluxos Financeiros do OGE 2007-2009" section II of the "Relatório de Fundamentação OGE 2009"</p> <p><u>Comment:</u> Capital expenditures for 2008 are not clearly classified, but most current expenditures are.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | C |

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| <p>21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> Program-level expenditure data are presented for all expenditures for BY-1. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. No program-level expenditure data are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Relatório de Fundamentação, 2009, http://www.minfin.gv.ao/docs/dspOrcaCorren.htm http://www.minfin.gv.ao/fsys/Relatório_de_Fundamentação_OGE2009.pdf.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> Relatório de Fundamentação, 2009, http://www.minfin.gv.ao/docs/dspOrcaCorren.htm http://www.minfin.gv.ao/fsys/Relatório_de_Fundamentação_OGE2009.pdf.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented.</p> <p>b. No, such prior-year estimates of aggregate expenditure are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Relatório de Fundamentação, quadros 5 and 6 http://www.minfin.gv.ao/docs/dspOrcaCorren.htm http://www.minfin.gv.ao/fsys/Relatório_de_Fundamentação_OGE2009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>a</p> |
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24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?
- Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
 - Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
 - Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
 - No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - Not applicable/other (please comment).

Citation:

Relatório de Fundamentação, 2009,
<http://www.minfin.gv.ao/docs/dspOrcaCorren.htm>
http://www.minfin.gv.ao/fsys/Relatório_de_Fundamentação_OGE2009.pdf .
Table no. 6 "Fluxos Financeiros do OGE 2007-2009" section II of the "Relatório de Fundamentação OGE 2009"
(http://www.minfin.gv.ao/fsys/Relatório_de_Fundamentação_OGE2009.pdf) contains economic classification figures for year BY-2 (2007) for the total budget. But these figures are not very disaggregated.

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

b

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| <p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all expenditures are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> Relatório de Fundamentação, quadros 3 and 6 http://www.minfin.gv.ao/docs/dspOrcaCorren.htm http://www.minfin.gv.ao/fsys/Relatório_de_Fundamentação_OGE2009.p df.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>a</p> |
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26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?

- a. Yes, prior-year data are always adjusted to be comparable to the budget year data.
- b. Yes, in most cases, prior-year data are adjusted to be comparable.
- c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.
- d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.
- e. Not applicable/other (please comment).

Citation:

Table no. 6 "Fluxos Financeiros do OGE 2007-2009" section II of the Relatório de Fundamentação, 2009,
<http://www.minfin.gv.ao/docs/dspOrcaCorren.htm>
http://www.minfin.gv.ao/fsys/Relatório_de_Fundamentação_OGE2009.pdf.

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "a" since the figures prior to the budget year are presented, e.g. in table no. 6 "Fluxos Financeiros do OGE 2007-2009" section II of the "Relatório de Fundamentação OGE 2009" (http://www.minfin.gv.ao/fsys/Relatório_de_Fundamentação_OGE2009.pdf). According to the government sources are adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation.

Peer Reviewer Two Comment: The figures presented are of such a general nature that this question doesn't make much sense in the Angolan context. The only adjustment that would be necessary is to correct for inflation which is probably done.

Researcher Response: I chose to keep my answer "b" because although the expenditures are all comparable, they are not too disaggregated.

IBP Comment: IBP editors chose answer "a" to maintain consistency of assumptions across countries. The question is not looking at the level of disaggregation of the information; therefore "a" is applicable here.

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| <p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Relatório de Fundamentação, Quadro 5</p> <p><u>Comment:</u> There is a large category for “other taxes.”</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>b</p> |
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28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?

- a. All non-tax revenues are identified individually for BY-1.
- b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.
- c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.
- d. No non-tax revenues are identified individually for BY-1.
- e. Not applicable/other (please comment).

Citation:

Relatório de Fundamentação, Quadro 5

Comment:

There are three categories of non tax revenue: donations, social contributions and then "other."

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "a" since the Relatório de Fundamentação (http://www.minfin.gv.ao/fsys/Relatório_de_Fundamentação_OGE2009.pdf) in table 3 Balanço Fiscal 2006-2008 shows all non tax revenues identified by (the most aggregate) categories (Social contributions, grants and other receipts) as recommended in the IMF manual on fiscal transparency.

Peer Reviewer Two Comment:

Researcher Response:

IBP Comment: IBP editors chose to keep answer "b." Peer Reviewer One is right in saying that the IMF Manual of Fiscal Transparency identifies three macro categories for non-tax revenue. But the Manual illustrates also sub-categories, which are not identified in the *Relatório* (see <http://www.imf.org/external/np/pp/2007/eng/051507m.pdf>, page 85).

b

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| <p>29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Relatório de Fundamentação</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
| <p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> Relatório de Fundamentação, Quadro 5</p> <p><u>Comment:</u> Revenues of 2007 (actual) and 2008 (projected) are presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>a</p> |

31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?

- a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).
- b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.
- c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.
- d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.
- e. Not applicable/other (please comment).

Citation:

Relatório de Fundamentação, Quadro 5

Comment:

Researcher Response to this Question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "a" since the Relatório de Fundamentação (http://www.minfin.gv.ao/fsys/Relatório_de_Fundamentação_OGE2009.pdf) in table 3 Balanço Fiscal 2006-2008 shows all non tax revenues identified by (the most aggregate) categories (Social contributions, grants and other receipts) as recommended in the IMF manual on fiscal transparency. Table 5 in the Relatório de Fundamentação in addition shows a quite detailed breakdown of non-petroleum revenue for 2007.

Peer Reviewer Two Comment:

IBP Comment: Based on a review of comments, IBP editors chose answer "b."

b

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| <p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> Relatório de Fundamentação.</p> <p><u>Comment:</u> 2007</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |
| <p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Relatório de Fundamentação, page 6</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | C |

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| <p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for government debt are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> Relatório de Fundamentação, paragraphs 26 and 27.</p> <p><u>Comment:</u> Please see: parag 22. "O stock da dívida externa do país aumentou de cerca de U\$7.594,8 milhões, em 2006, para U\$9.806,2 milhões, em 2007, o que equivale a um aumento de 15,3% para 16,2% do PIB." The data is presented for BY-2 but in a very confusing manner. The figures presented on external debt in paragraphs 22 and 26 don't correspond and hence it is impossible to tell which is correct. In table 3 there are some figures in kwz. Therefore an "a" answer could not be selected, and a downgrade to "c" was chosen, to account for the impossibility of determining which number is correct.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | C |
| Comprehensiveness | |
| <p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Relatório de Fundamentação</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on intergovernmental transfers is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Budget Proposal: Resumo de Despesa por Natureza Economica e Poder http://www.minfin.gv.ao/fsys/RESUMO_DA_DESPESA_POR_NATUREZA_ECONOMICA_E_PODER2009.pdf pages 3-4</p> <p><u>Comment:</u> There is no narrative discussion, but there are quantitative estimates; however they are very general and it is not identified which institutions the transfers go to.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | C |
| <p>37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ol style="list-style-type: none"> Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on transfers to public corporations is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.minfin.gv.ao/fsys/RESUMO_DA_DESPESA_POR_NATUREZA_ECONOMICA_E_PODER2009.pdf pages 3-4, "Subsidios a Empresas Nao Financieras"</p> <p><u>Comment:</u> There is no narrative discussion, but there are quantitative estimates; however they are very general and it is not identified which corporations the transfers go to.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | C |

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| <p>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Some efforts have been made to ‘ring-fence’ extra-budgetary (or quasi-fiscal) operations of Sonangol which remain a serious challenge for public expenditure management, but this is not yet reflected in the budget. “While there have been noteworthy progresses in strengthening the budget process, there is a need to phase out the quasi-fiscal operations performed by Sonangol” World Bank, PUBLIC EXPENDITURE REVIEW, Vol. 1, p.1 http://siteresources.worldbank.org/INTANGOLA/Resources/AO_PER_VOL_I.pdf</p> | d |
| <p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on non-financial assets is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Relatório de Fundamentação, Quadro 5 Line 2.2. Aquisição de activos não financeiros</p> <p><u>Comment:</u> Acquisition of non-financial assets is listed, but in a very general way.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> This is also related to the lack of a <i>Conta Geral do Estado</i> or register of assets. Of particular importance is the absence of any reflections on the country's most important non-financial asset (the oil reserves). Work is in progress to establish accounting and financial management routines for non-financial assets. IMF Angola: Request for Stand-By-Arrangement www.imf.org/external/pubs/ft/scr/2009/cr09320.pdf p. 34</p> | C |
| <p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ol style="list-style-type: none"> Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on expenditure arrears is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Relatório de Fundamentação, paragraphs 20, Quadro 3, paragraph 37, quadro 5</p> <p><u>Comment:</u> There is some mention of arrears, but it is not very clear or exhaustive.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> arrears in tax payments from Sonangol remain a particular problem.</p> | C |

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| <p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The IMF’s stand-by arrangement presents no data on recognition of implicit or contingent liabilities as well as present value of contingent liabilities indicating that such data does not exist. IMF Angola: Request for Stand-By-Arrangement www.imf.org/external/pubs/ft/scr/2009/cr09320.pdf, Table 4.</p> | d |
| <p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> OGE 2009, Relatório de Fundamentação</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The funds Angola receives through the credit lines are listed individually as income, but it is not specified which credit line with what country. http://www.minfin.gv.ao/fsys/RESUMO_DA_RECEITA_POR_NATUREZA_ECONOMICA2009.pdf</p> | d |
| <p>45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?

- a. All earmarked revenues are identified individually.
- b. At least two-thirds of, but not all, earmarked revenues are identified individually.
- c. Less than two-thirds of earmarked revenues are identified individually.
- d. No earmarked revenues are identified individually.
- e. Not applicable/other (please comment).

Citation:

Comment:

We know that a certain percentage of diamond and oil revenues are earmarked for the provinces of origin. For example, we know from an interview made with the Governor of the province of Lunda Norte that 10% of the diamond revenues are given back to the province of Lunda Norte. And an agreement in 1996 between the national and provincial governments stipulated that 10% of Cabinda's taxes on oil revenues should be given back to the province.

A UNDP report on decentralization confirms the existence of the Angolan government agreement through the *Despacho Executivo* 29/96 and 38/96 to give 10% to Cabinda for oil production income. And also for the province of Zaire, (www.mirror.undp.org/angola/LinkRtf/DiaDesFisc-Port.doc). The *Despacho* is not Law in strict sense, but an official document that issued by the minister of finance in exercise of his competencies. We tried to find any information on the web, but we could not find the *Despacho*. From the UNDP report there is evidence that there was a government agreement concerning the province of Cabinda and Zaire. However, no revenues are earmarked in the budget proposal, which presents revenues by source and economic nature.

d

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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| <p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The information is not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| The Budget Narrative & Performance Monitoring | |
| <p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Relatório de Fundamentação paragraphs 29-36 (Section 4)</p> <p><u>Comment:</u> The objectives are listed, but the links between the budget and goals are not at all explicit.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | C |

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| <p>49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the major policy goals, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Relatório de Fundamentação</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> Non-financial data are presented for all programs. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. Non-financial data are presented for programs representing less than two-thirds of expenditure. No non-financial data are presented. Not applicable/other (please comment). <p><u>Citation:</u> Relatório de Fundamentação Resumo de Despesa por Programa</p> <p><u>Comment:</u> There is a full document showing program expenditure but no non-financial data is presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation:</u> Relatório de Fundamentação</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
| <p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |

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| <p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on policies intended to alleviate poverty is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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| Additional Key Information for Budget Analysis & Monitoring | |
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| <i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i> | |
| <p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <p>a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> www.minfin.gv.ao/fsys Example: Tributacao: http://www.minfin.gv.ao/docs/dspPetrolDiamond.htm, Alfandegas (Customs): http://www.minfin.gv.ao/docs/dspEstatisticaAduaneiras.htm</p> <p><u>Comment:</u> Oil taxes are the majority of the revenue, and the royalty rates and tax burdens are public through the Fiscal Law, and the Ministry of Finances displays statistics on fiscal law and taxes on its website: www.minfin.gv.ao/fsys.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The link www.minfin.gv.ao/fsys used above seems to lack a continuation, as it leads to something that looks like a root directory with a lot of budget documents (including some that has been used as references above).</p> | b |

57. Does the executive make available to the public an analysis of the distribution of the tax burden?

- a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.
- c. Yes, some analysis is presented, but it lacks important details.
- d. No analysis on the distribution of the tax burden is presented.
- e. Not applicable/other (please comment).

Citation:

Relatório de Fundamentação

and www.minfin.gv.ao/fsys

Idem, plus: <http://www.minfin.gv.ao/docs/dspSistemaTributario.htm>

Comment:

Again, the tax burden is so heavy on the oil industry, and a general breakdown of tax revenues is presented in the Relatório de Fundamentação. (Quadro 5 and 6.) Also, the Lei Fiscal (Fiscal Law) explains clearly how much comes from income tax, etc. However, this law can be accessed only by purchasing it at price of 19 US dollars, from the Imprensa Nacional (national press).

Peer Reviewer One Comment:

Peer Reviewer Two Comment: Although some figures are presented, it is not known to the public how the taxes on the private oil companies are distributed. This is about 1 trillion kwz of projected 2009 revenue or almost half of the entire revenue. It is important for the public to know which companies pay most in tax and why, especially in light of recent years "angolanization" of the oil sector where a number of smaller companies have gotten shares in production.

C

58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?

- a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.
- b. Yes, information is presented, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on conditions associated with IFI assistance is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

Angola has very little financing from IFI, and the conditions are not publicly shared. They may be available.

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "b" since information about IFI borrowing will be presented on IMF or WB web pages. One might argue that this does not amount to "the executive making available an explanation" but, as explained above:

- a) "The questions in this section ask about information that is generally available to the public" which it will be from the IFI websites just as much as it would have been if posted on government websites and
- b) "The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive." The "issued by the executive" criterion would also be fulfilled by the fact that all info about a country presented on IFI websites is formally presented jointly by the government and the IFI.

Note: if the information refers to the time after November 2009 it would not be correct to say that Angola has very little financing from the IFIs since Angola had then the biggest IMF standby credit of the continent of USD 1.4 billion.

Peer Reviewer Two Comment: Although this happened after the cutoff date for the research, it might be worth mentioning that Angola has entered a very significant stand-by agreement with the IMF in November 2009.

IBP Comment: IBP editors chose answer "d," because all the information mentioned by the two peer reviewers took place after the cutoff date of September 15, 2009.

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| <p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Nothing seems to be in the sphere of public availability.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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| <p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it provides a summary that is very informative. Yes, it provides a summary that is somewhat informative. Yes, but the summary is not very informative. No, it does not provide a summary. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The report "Relatório de Fundamentação" is considered by the Ministry of Finances to be a budget summary and does contain many of the elements of one; however this is released with the budget proposal and therefore does not meet the criteria set to be considered a separate budget summary.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "a," since it could be characterized as very informative (although not perfect). The Relatório de Fundamentação would pass the criteria for time of release since it was released at the same time as the other budget proposal publications.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "b." A quite informative summary has been posted on the web: http://www.minfin.gv.ao/docs/dspSinteseGeralOGE2009.htm</p> <p><u>Researcher Response:</u> I chose to keep my answer "d" because there is no question that the Relatório de Fundamentação is a supporting document, as the title of the document itself suggests (Fundamentação = rationale). So it shows the reasons/motivations supporting the budget, and it is not a summary.</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer "d."</p> | d |
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| <p>61. Does the executive publish a "citizens budget" or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There was a simplified budget (more like a summary) produced and published in the state newspaper in 2007, but that seems to be a one-time publication, and no such document has been produced since then.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

63. Do citizens have the right *in law* to access government information, including budget information?
- a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.
 - b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.
 - c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.
 - d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.
 - e. Not applicable/other (please comment).

Citation:

Decreto Lei no 16-A/95 de 15 de Dezembro

Comment:

The law explains the administrative procedure and states that administrators should collaborate and provide information to citizens.

C

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." The researchers themselves justify this in the comments to the following question (Q.64). It is also justified by the fact that the original 2009 proposal disappeared from the web after the approval of the revised budget, and many other incidents. It is true that some information is available on the web, but if one wants to get information beyond that, it is almost impossible and this situation has not improved over the past years.

IBP Comment: IBP editors chose answer "c" in light of Peer Reviewer Two's comment and to maintain consistency of assumptions across countries.

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| <p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> It is very difficult to obtain detailed information. When a citizen requests this information, s/he typically needs to present some sort of credential from an authority, which is very difficult to obtain. One of our staff members has been trying to obtain information from the provincial government of Luanda for the past four months, for her university studies, and has not yet received it.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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| <p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated non-financial expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In practice, certain agencies might share information on social programs, such as the number of children benefitting from a program, or how many persons are involved in a particular project: but this information is normally limited to social sectors and at low-level interventions, not at any central level.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>C</p> |
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Section Three: The Budget Process

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| <p>The Budget Process</p> | |
| <p>Executive's Formulation of the Budget</p> | |
| <p>66. How far in advance of the release of the budget is the day of its release known?</p> <ul style="list-style-type: none"> a. The release date is set in permanent law. b. The executive announces the release date at least two months in advance. c. The executive announces the release date less than two months but more than two weeks in advance. d. The executive announces the release date two weeks or less before the release, or makes no announcement. e. Not applicable/other (please comment). <p><u>Citation:</u> Lei Quadro do OGE, 9/97 de 17 de Outubro</p> <p><u>Comment:</u> The Law N° 9/97 of 17 october establishes deadlines: by the 30th of September the Ministry of Finance has to submitt the budget proposal to the council of ministers and by the 31st October the budget proposal has to be submitted to the National Assembly and must be enacted by the 15th December. These deadlines are sometimes not respected and the actual date can at times be announced a couple of weeks before. However, the actual release date is rarely more than a couple of weeks after the date established in law, so the public is aware of the general timeline.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>a</p> |

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| <p>67. Does the executive release to the public its timetable for preparation of the executive’s budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget’s formulation)?</p> <p>a. Yes, a detailed timetable is released to the public. b. Yes, a timetable is released, but some details are excluded. c. Yes, a timetable is released, but it lacks important details. d. No, a timetable is not issued to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Lei Quadro do OGE, 9/97 de 17 de Outubro</p> <p><u>Comment:</u> The law explains the process, but does not provide a timetable.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
| <p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <p>a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The timetable is not released.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |

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| <p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of legislators. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. Yes, the executive holds very limited consultations, involving only a few members of the legislature. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u> Interview, on 14 September 2009, with Parliamentarian Clarice Kaputu, 2nd Secretary of the Economy and Finance Committee.</p> <p><u>Comment:</u> Consultations are not held; the government unilaterally makes the decisions and sends the budget to the National Assembly to be approved. This is established in the Constitution. The MP interviewed is a member of the opposition party; an interview has been requested with a member of the governing party to compare the answers, but at the time of submission of the research this person had not yet given it.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of constituencies. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. Yes, the executive holds very limited consultations, involving only a few constituencies. No, the executive does not typically consult with the public as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year. b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. d. The executive does not release a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u> Interview from the 2008 Open Budget Questionnaire with the Director of the Department of Information and Documentation of the Ministry of Finance.</p> <p><u>Comment:</u> Since the interview above mentioned we went several times to the Ministry of Finance, but we were not able to get this document. We do not really know if this document exists. If they do not want to show their documents we cannot do anything. Professional confidentiality is the system in our government.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| Legislative Approval of the Budget | |
| <p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> The legislature receives the budget at least three months before the start of the budget year. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. The legislature receives the budget less than six weeks before the start of the budget year. The legislature does not receive the budget before the start of the budget year. Not applicable/other (please comment). <p><u>Citation:</u> www.angonoticias.com/full_headlines.php?id=21410<b www.minfin.gv.ao/oldnews/oldnews_152.htm</p> <p><u>Comment:</u> The president of the Assembly received the budget on October 31, 2008; the rest of the Assembly received it on November 5.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |

75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?

- a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.
- b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.
- c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.
- d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.
- e. Not applicable/other (please comment).

Citation:

Interview, on 14 September 2009, with Parliamentarian Clarice Kaputu, 2nd Secretary of the Economy and Finance Committee.

Comment:

At the time of the presentation of the budget, the National Assembly holds a meeting where the budget proposal is presented. The executive discusses the proposal, but there is no real discussion involving the public. No debate occurs. Other than this meeting, the only type of hearing that occurs consists in "fiscalization" visits to certain constituencies; but this has nothing to do with the macroeconomic framework presented in the budget.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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| <p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. Not applicable/other (please comment). <p><u>Citation:</u> Interview, on 14 September 2009, with Parliamentarian Clarice Kaputu, 2nd Secretary of the Economy and Finance Committee.</p> <p><u>Comment:</u> See comment in question 75. In 2008 we had said that a limited amount of hearings were heard, but in our discussions this year we received different information.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). <p><u>Citation:</u> Interview, on 14 September 2009, with Parliamentarian Clarice Kaputu, 2nd Secretary of the Economy and Finance Committee.</p> <p><u>Comment:</u> Idem. See questions 75 and 76.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u> Interview, 14 September 2009, with Parliamentarian Clarice Kaputu, 2nd Secretary of the Economy and Finance Committee.</p> <p><u>Comment:</u> Idem. See questions 75-77.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures. b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items. c. Not applicable/other (please comment). <p><u>Citation:</u> Interview, 14 September 2009, with Parliamentarian Clarice Kaputu, 2nd Secretary of the Economy and Finance Committee.</p> <p><u>Comment:</u> There is an ongoing movement, within the National Assembly, to try to get more information regarding secret items.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |

80. Does the legislature have authority *in law* to amend the budget presented by the executive?

- a. Yes, the legislature has unlimited authority *in law* to amend the budget.
- b. Yes, the legislature has authority *in law* to amend the budget, with some limitations.
- c. Yes, the legislature has authority *in law* to amend the budget, but its authority is very limited.
- d. No, the legislature does not have any authority *in law* to amend the budget.
- e. Not applicable/other (please comment).

Citation:

Constitution, Section IV, Article 161 e)

Lei Quadro OGE, Chapter 5, articles 20 3) e 21

Interview, on 14 September 2009, with Parliamentarian Clarice Kaputu, 2nd Secretary of the Economy and Finance Committee.

Lei nº 9/97, de 17 de outubro, Art. 20 nº 3 and 21st nº 1

Comment:

Articles 161 e) and 20 3) of the Budget Framework Law only state that the legislature has the authority to approve or not approve the budget. In case the legislature does not approve it, the budget goes back to the executive.

Article 21 of the Budget Framework Law mentions the requirements that the amendments have to meet in order for them to be accepted.

However, the article does not refer to the National Assembly as having the authority to make those amendments.

Indeed, according to the MP interviewed, in practice amendments by the legislature have never occurred.

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Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: If this question is to be interpreted as reviewing the legal framework and not practice the response should be "a."

Researcher Response: I suggest the answer should be changed to "d." I chose my answer after a thorough review of the law. According to the old Constitution, in place at the time of completing the Survey (before September 15, 2009), the Parliament had no power by law to amend the executive's budget; it had only the competency to approve the budget. If not approved, the budget was sent back to the executive and a new one had to be proposed. (Article 88º, al. D and E da Lei nº 23/92, of 16 September, Lei de Revisão Constitucional).

IBP Comment: IBP editors chose answer "d." The new Constitution (implemented in 2010, which is way past the cutoff date of September 15, 2009) prescribes that the Legislature can make some amendments to the budget (without increasing revenues or decreasing expenditures). So a "c" answer could be appropriate. See article 167 "Não podem ser apresentados projectos e propostas de leis, que envolvam no ano fiscal em curso, aumento das despesas ou diminuição das receitas do Estado fixadas no Orçamento,

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| <p>salvo as leis de revisão do Orçamento Geral do Estado. (Projecto C – aprovado por consenso).” However, given that the old Constitution was in place at the time of completion of the Survey, the appropriate answer is “d.”</p> | |
| <p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> The approved budget includes program-level detail. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). The approved budget includes only departmental totals. The approved budget includes less information than departmental totals or the approved budget is not released to the public. Not applicable/other (please comment). <p><u>Citation:</u> http://www.minfin.gv.ao/docs/dspOrcaCorren.htm Resumo do PIP por Unidade Orcamental Resumo de Despesa por Programa 2009.</p> <p><u>Comment:</u> Major public investment project totals are released, as are some major programs in the Resumo do PIP por Unidade Orcamental and Resumo de Despesa por Programa 2009. The table “RESUMO DA DESPESA POR PROGRAMA” (http://www.minfin.gv.ao/fsys/RESUMO_DA_DESPESA_POR_PROGRAMA_2009.pdf) contains 101 programs, not only “departmental totals, and some additional details.”</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>a</p> |

| Executive's Implementation of the Budget | |
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| <p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation:</u> Interview with a Ministry of Finance official (declined to provide name) from the Direction of Accounting, 15th July, 2009.</p> <p><u>Comment:</u> Monthly account tables are produced, showing how much was spent monthly, without any details. The official who was interviewed said that there is no need for producing more detailed monthly reports because they will show the same information in annual report. "Producing something that they are able to put in one single document is waste of time - the interviewer interjected."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> Yes, in-year reports cover all expenditures. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. Yes, in-year reports cover less than two-thirds of expenditures. No in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ul style="list-style-type: none"> a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail. b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all expenditures. b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. c. Yes, but comparisons are made for less than two-thirds of expenditures. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Some information is published on the website of the Ministry of Finance regarding how much revenue is generated by the sale of oil, but this does not include any other source of revenue. Much of the information regarding revenue is confidential.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Some information about payments made to the Ministry every month is released, but its connection to the OGE (Orçamento Geral do Estado - National Budget) is not made.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> a. Reports are released 1 month or less after the end of the period. b. Reports are released 2 months or less (but more than 1 month) after the end of the period. c. Reports are released more than 2 months after the end of the period. d. In-year reports are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u> Interview with Ministry of Finance official (declined to provide name) from the Direction of Accounting, 15th July, 2009.</p> <p><u>Comment:</u> No Mid-Year Review is produced in Angola; only monthly reports that are not shared with the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
| <p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |

96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain *minimal* level specified in law or regulation)?
- a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
 - b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
 - c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
 - d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).
 - e. Not applicable/other (please comment).

Citation:

Diario da República nº 157, I Série, capito I Constituição do Orçamento, Lei nº 13/06 de 29 de Dezembro, Artigo 8º.
And confirmed in an interview, on 14 September 2009, with Parliamentarian Clarice Kaputu, 2nd Secretary of the Economy and Finance Committee.

Comment:

The mandate to make changes rests with the executive; shifting funds is done by the Ministry of Finance, under the mandate of the council of the ministers.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?

- a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.
- b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.
- c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.
- d. No, the procurement process was not open and competitive in practice.
- e. Not applicable/other (please comment).

Citation:

http://www.angonoticias.com/full_headlines.php?id=23978%3Cb

June 11, 2009

http://www.angonoticias.com/full_headlines.php?id=24769%3Cb

16 August, 2009

Interview, on 14 September 2009, with Parliamentarian Clarice Kaputu, 2nd Secretary of the Economy and Finance Committee.

Comment:

The Tribunal das Contrás is investigating a case about the renovation of a small garden. Documents show that 1.6 Million USD was spent to renovate this garden, which created a public outcry for the misuse of funds. The public insists that a transparent process would never have led to a contract that spent 1.6 million USD for the renovation of a garden. The government stated that they may suspend the municipal administrator due to this breach of procedure. The MP also mentioned that there have been conflicts within the National Assembly about similar issues, although she declined to mention any concrete cases.

According to the World Bank: "procurement mechanisms are missing at all levels" World Bank (2005): Country Procurement Assessment Report, Annex II in Angola: Public Expenditure Management and Financial Accountability

http://web.worldbank.org/external/default/main?pagePK=51187349&piPK=51189435&theSitePK=322490&menuPK=64187510&searchMenuPK=322519&theSitePK=322490&entityID=000090341_20050310101310&searchMenuPK=322519&theSitePK=322490

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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| <p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u> Lei do Orçamento Geral do Estado para 2009, http://www.minfin.gv.ao/docs/dspOrcaCorren.htm</p> <p><u>Comment:</u> The revised Orçamento Geral do Estado (National Budget), which occurs nearly annually and which consider a “supplemental budget,” must receive legislative approval before being enacted.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |
| <p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. e. Not applicable/other (please comment). <p><u>Citation:</u> Lei do Orçamento Geral do Estado para 2009, http://www.minfin.gv.ao/docs/dspOrcaCorren.htm</p> <p><u>Comment:</u> The revised Orçamento Geral do Estado has revenues of 75% of the original budget and expenditures of 89% of the original budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation:</u> Interview, on 14 September 2009, with Parliamentarian Clarice Kaputu, 2nd Secretary of the Economy and Finance Committee.</p> <p><u>Comment:</u> There is no approval process for contingency funds that are spent throughout the fiscal year. The budget proposal has some unspecified line items, but the legislature does not approve them once they are finally designated for a particular expenditure; they only approve them when they approve the budget proposal.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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| Executive's Year-end Report and the Supreme Audit Institution | |
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| <p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> a. The report is released six months or less after the end of the fiscal year. b. The report is released 12 months or less (but more than six months) after the end of the fiscal year. c. The report is released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation:</u> Year-End Report: http://www.minfin.gv.ao/docs/dspRelExecOGE.htm Balço Geral da Execução http://www.minfin.gv.ao/fsys/OGE_BALANCO_2007FINAL4.pdf</p> <p><u>Comment:</u> The 2007 Year-End Report was approved in June 2008, but not posted on the website until November 2008. The 2008 report has been approved but had not yet been posted on the website by 15 September 2009 (the cut off date of this round of OBI research).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |

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| <p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> Yes, all data on actual outcomes have been audited. At least two-thirds, but not all, of the data on actual outcomes have been audited. Less than two-thirds of the data on actual outcomes have been audited. None of the data on actual outcomes has been audited, or a year-end report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Interview with a member of Tribunal das Contas, 14 September 2009.</p> <p><u>Comment:</u> The Tribunal das Contrats is mandated to audit the General Account of the State, which is the technical/juridical instrument regarding the revenues and expenditures of the state; however, a thorough audit of this account has never yet been conducted or released, since the General Account of the State is only being fully established at present. To date the Tribunal das Contas functions only on a case-by-case basis, auditing particular issues that have been reported as problematic.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Balço Geral da Execucao http://www.minfin.gv.ao/fsys/OGE_BALANCO_2007FINAL4.pdf page 22-28</p> <p><u>Comment:</u> There is a presentation of the differences, including the revised forecast for expenditures, but the narrative explanation is only a presentation, not an explanation of the context or the reasons behind the differences.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |

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| <p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ol style="list-style-type: none"> The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). No explanation of the differences is provided, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Balço Geral da Execução http://www.minfin.gv.ao/fsys/OGE_BALANCO_2007FINAL4.pdf page 22-28 Resumo Geral de Execucao de Despesas por Programa http://www.minfin.gv.ao/fsys/Resumo_Geral_Da_Exec_Despesa_por_Programa.pdf</p> <p><u>Comment:</u> The differences are presented in a table, at the program level in the second document, but they are not explained.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
| <p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Balço Geral da Execução http://www.minfin.gv.ao/fsys/OGE_BALANCO_2007FINAL4.pdf</p> <p><u>Comment:</u> Pages 22-24 discuss revenues, however there is no explanation given for the in-year revision that occurred in August.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>b</p> |

106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Balanço Geral da Execução

http://www.minfin.gv.ao/fsys/OGE_BALANCO_2007FINAL4.pdf

Comment:

Pages 5-8 discuss macroeconomic performance; Tabela 2 gives a quantitative comparison of the forecast and actual outcome. The analysis is better than in 2006 but there is no explanation of the impact of the higher oil prices on the macroeconomic framework that is the main reason for the budget revision.

C

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Researcher Response:

IBP Comment: IBP editors chose answer "c" to maintain consistency of assumptions in selecting answers across countries. The information provided lacks important details. See also Q.14.

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| <p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Balço Geral da Execução http://www.minfin.gv.ao/fsys/OGE_BALANCO_2007FINAL4.pdf pages:14-16, sections 3.4 and 3.5</p> <p><u>Comment:</u> There is a discussion of non-financial patrimony and other data such as public servants, etc., but the discussion does not give comparisons of estimates and actual outcome.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Balço Geral da Execução http://www.minfin.gv.ao/fsys/OGE_BALANCO_2007FINAL4.pdf pages 10-21, section IIO</p> <p><u>Comment:</u> All of section III is a discussion of performance and objectives by program, but original performance indicators are never mentioned explicitly.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Year-End Report: http://www.minfin.gv.ao/docs/dspRelExecOGE.htm Balanco Geral da Execucao http://www.minfin.gv.ao/fsys/OGE_BALANCO_2007FINAL4.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key issues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented on extra-budgetary funds, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Year-End Report: http://www.minfin.gv.ao/docs/dspRelExecOGE.htm Balanco Geral da Execucao http://www.minfin.gv.ao/fsys/OGE_BALANCO_2007FINAL4.pdf Demonstracao_Variacoes_Patrimoniais http://www.minfin.gv.ao/fsys/Demonstracao_Variacoes_Patrimoniais.pdf</p> <p><u>Comment:</u> This second table reports on extra-budgetary funds, but there is not much discussion or detail provided.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | C |

| The Independence and Performance of the Supreme Audit Institution | |
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| <p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> Final audited accounts are released to the public six months or less after the end of the fiscal year. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No audit report has been released to the public. See comment in question 102.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ol style="list-style-type: none"> All expenditures have been audited and the reports released to the public. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. Expenditure representing less than two-thirds of expenditure have been audited. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See comment in question 102 - No reports released to public</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. The annual audit report(s) includes one or more executive summaries summarizing the report's content. b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See comment in question 102 - No reports released to public</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |
| <p>114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <ul style="list-style-type: none"> a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed. b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature. c. Not applicable/other (please comment). <p><u>Citation:</u> Lei nº 5/96, de 12 de Abril, article 20</p> <p><u>Comment:</u> The head of the Supreme Audit Institution is nominated and appointed by the President of the Republic, following proposals from the National Assembly. The law does not stipulate the terms for removal from office. In practice, the executive can remove the head of SAI without the consent of the judiciary or legislature.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |

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| <p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, the SAI releases to the public audits of all extra-budgetary funds. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See comment in question 102 - No reports released to public</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation:</u> Lei nº 5/96, de 12 de Abril, article 2 nº 3 Interview with official from the Tribunal das Contas, 14 September 2009 (interviewee asked not to reveal identify).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |

117. Who determines the budget of the Supreme Audit Institution?

- a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Citation:

Interview with member of Tribunal das Contas, 14 September 2009 (the interviewee asked not to be identified), from the Department of Communication and Image.

Lei nº 5/96, de 12 de April, article 33º

Comment:

The budget of the SAI is determined by the executive, according to the law. The person interviewed is of the opinion that the budget is not sufficient. However, this person said that he is not in an official position to judge this matter, since he is not of a high enough authority. The researchers were unable to speak with anyone of higher authority to verify this.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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| <p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"> a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. e. Not applicable/other (please comment). <p><u>Citation:</u> Interview with official from the Tribunal das Contas, 14 September 2009 (the interviewee asked not to reveal his identify).</p> <p><u>Comment:</u> The people who undertake these audits are chosen at the moment of the audit. There is no permanently designated staff.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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| <p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. d. No, the SAI does not maintain any formal mechanisms of communication with the public. e. Not applicable. <p><u>Citation:</u> Interview with official from the Tribunal das Contas, 14 September 2009 (the interviewee asked not to reveal his identify).</p> <p><u>Comment:</u> No formal mechanism exists. The current website does not have any possibilities for submitting concerns or suggestions. There is a new website that is still under development and that may serve this purpose in the future.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u> Interview, on 14 September 2009, with Parliamentarian Clarice Kaputu, 2nd Secretary of the Economy and Finance Committee. Interview with member of Tribunal das Contas, 14 September 2009</p> <p><u>Comment:</u> See comment in question 102 - No reports released to public</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Such a report is not produced.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u> See comment in question 111.</p> <p><u>Comment:</u> Since the legislature has never received any audit reports, they have never received an audit report for secret programs.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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Additional Comments:

Peer Reviewer One Comments

Section One - Table Two. Individual direct links:

Lei do Orçamento Geral do Estado para 2009.

http://www.minfin.gv.ao/fsys/PROJECTO_DE_LEI_2009.pdf

Relatório de Fundamentação Orçamento Geral de Estado

http://www.minfin.gv.ao/fsys/Relatório_de_Fundamentação_OGE2009.pdf

RESUMO DA RECEITA POR NATUREZA ECONÓMICA

[http://www.minfin.gv.ao/fsys/RESUMO_DA_RECEITA_POR_NATUREZA_ECONOMICA2009.p
df](http://www.minfin.gv.ao/fsys/RESUMO_DA_RECEITA_POR_NATUREZA_ECONOMICA2009.pdf)

RESUMO DA DESPESA POR NATUREZA ECONÓMICA

[http://www.minfin.gv.ao/fsys/RESUMO_DA_DESPESA_POR_NATUREZA_ECONOMICA2009.p
df](http://www.minfin.gv.ao/fsys/RESUMO_DA_DESPESA_POR_NATUREZA_ECONOMICA2009.p
df)

RESUMO DA DESPESA POR NATUREZA ECONÓMICA E PODER

[http://www.minfin.gv.ao/fsys/RESUMO_DA_DESPESA_POR_NATUREZA_ECONOMICA_E
PODER2009.pdf](http://www.minfin.gv.ao/fsys/RESUMO_DA_DESPESA_POR_NATUREZA_ECONOMICA_E
PODER2009.pdf)

RESUMO DA DESPESA POR FUNÇÃO

http://www.minfin.gv.ao/fsys/RESUMO_DA_DESPESA_POR_FUNCAO2009.pdf

RESUMO DA DESPESA POR PROGRAMA

http://www.minfin.gv.ao/fsys/RESUMO_DA_DESPESA_POR_PROGRAMA2009.pdf

RESUMO DA ORIGEM DOS RECURSOS POR ORGÃO

[http://www.minfin.gv.ao/fsys/RESUMO_DA_ORIGEM_DOS_RECURSOS_POR_ORGAO2009.p
df](http://www.minfin.gv.ao/fsys/RESUMO_DA_ORIGEM_DOS_RECURSOS_POR_ORGAO2009.p
df)

RESUMO DA DESPESA DO ÓRGÃO POR PROGRAMA

[http://www.minfin.gv.ao/fsys/RESUMO_DA_DESPESA_DO_ORGAO_POR_PROGRAMA2009.p
df](http://www.minfin.gv.ao/fsys/RESUMO_DA_DESPESA_DO_ORGAO_POR_PROGRAMA2009.p
df)

RESUMO DA DESPESA POR LOCAL

http://www.minfin.gv.ao/fsys/RESUMO_DA_DESPESA_POR_LOCAL2009.pdf

RESUMO DA DESPESA COM O PROGRAMA DE INVESTIMENTOS PÚBLICOS

[http://www.minfin.gv.ao/fsys/RESUMO_DA_DESPESA_COM_O_PRGRAMA_DE_INVESTIMEN
TOS_PUBLICOS2009.pdf](http://www.minfin.gv.ao/fsys/RESUMO_DA_DESPESA_COM_O_PRGRAMA_DE_INVESTIMEN
TOS_PUBLICOS2009.pdf)

RESUMO DA RECEITA POR FONTE DE RECURSO

http://www.minfin.gv.ao/fsys/RESUMO_DA_RECEITA_POR_FONTE_DE_RECURSOS2009.pdf

RESUMO DAS DESPESAS DE FUNCIONAMENTO

http://www.minfin.gv.ao/fsys/RESUMO_DAS_DESPESAS_DE_FUNCIONAMENTO2009.pdf

RESUMO DO P.I.P. POR UNIDADE ORÇAMENTAL

http://www.minfin.gv.ao/fsys/RESUMO_DO_P.I.P_POR_UNIDADE_ORCAMENTAL2009.pdf