

International Budget Project  
**OPEN BUDGET QUESTIONNAIRE**

# **ANGOLA**

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# International Budget Project OPEN BUDGET QUESTIONNAIRE ANGOLA

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## **Section One: The Availability of Budget Documents**

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

*Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."*

<b>Budget Documents Used in Completing the Questionnaire</b>	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	Not Available
Executive's Budget Proposal	Not Available
Supporting Budget Documents	1. Programa do governo, (2005/2006) 2. Relatório de fundamentação do OGE (2005) 3. Manual de elaboração da proposta orçamental para 2006, (2005)
Citizens budget	2005
Enacted Budget	2005
In-Year Reports	Not Available
Mid-Year Report	Not Available
Year-End Report	2004
Audit Report	Not Available

## Table 2. Internet Links for Key Budget Documents

*Please provide the Internet link for the document, or indicate one of these three answers: “Not Produced,” “Produced, But Not Available to the Public,” “Publicly Available, But Not on the Internet.”*

Budget Document	Website
Pre-Budget Statement	Produced, But Not Available to the Public
Budget Summary	Not Produced
Executive’s Budget Proposal	Produced, But Not Available to the Public
Supporting Budget Documents	Publicly Available, But Not on the Internet <a href="http://www.minfin.gv.ao/oge/2005/relfun.pdf">http://www.minfin.gv.ao/oge/2005/relfun.pdf</a> <a href="http://www.minfin.gv.ao/oge/2006/meo2006.pdf">http://www.minfin.gv.ao/oge/2006/meo2006.pdf</a>
Citizens Budget	Publicly Available, But Not on the Internet
Enacted Budget	<a href="http://www.minfin.gv.ao/oge/oge2005.htm">http://www.minfin.gv.ao/oge/oge2005.htm</a>
In-Year Reports	Not Produced
Mid-Year Review	Not Produced (only a justification for the government’s revision of the budget is produced – see other documents)
Year-End Report	Publicly Available, But Not on the Internet (Relatorio da Execução Orçamental e Financeira do Estado – 2004)
Audit Report	Not Produced
Other Documents	World Bank, Africa Region (2005): Angola: Revisão da Gestão das Despesas Públicas e Responsabilização Financeira, February 16, 2005 <a href="http://siteresources.worldbank.org/INTANGOLA/Resources/pemfar_por_tuguese.pdf">http://siteresources.worldbank.org/INTANGOLA/Resources/pemfar_por_tuguese.pdf</a>
Relevant Ministries & Departments	<a href="http://www.minfin.gv.ao">www.minfin.gv.ao</a> <a href="http://www.bna.ao">http://www.bna.ao</a> <a href="http://www.parlamento.ao/index_sf.htm">http://www.parlamento.ao/index_sf.htm</a> <a href="https://www.sonangol.co.ao/corpContainer.jsp">https://www.sonangol.co.ao/corpContainer.jsp</a> <a href="http://www.ucan.edu/">http://www.ucan.edu/</a>

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

<b>DISTRIBUTION OF BUDGET DOCUMENTS</b>						
<i>For the following reports, place "Yes" in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	<b>Executive's Budget Proposal</b>				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Additional Document 2	
A. Not produced, even for internal purposes			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				Yes		
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? For each characteristic, mark "Yes" if yes, "No" if no, or "NA" if Not Available.</i>						
	Pre-budget	<b>Executive's Budget Proposal</b>				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Additional Document 2	
1. The release date is known at least one month in advance	NA	NA	NA	NA	No	No
2. Advance notification of release is sent to users, media	NA	NA	NA	NA	No	No
3. Released to public same day as official release to media	NA	NA	NA	NA	Yes	Yes
4. Available on the Internet free of charge	NA	NA	NA	NA	Yes	No
5. Free print copies available, limited distribution	NA	NA	NA	NA	No	Yes
6. Free print copies available, mass distribution	NA	NA	NA	NA	No	No
7. Readily available outside capital and/or big cities <sup>†</sup>	NA	NA	NA	NA	No	No
8. Written in more than one language	NA	NA	NA	NA	No	No
9. News conference is held to discuss release	NA	NA	NA	NA	No	No

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

<sup>†</sup>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**

<b>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</b>					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit Report
A. Not produced, even for internal purposes		Yes	Yes		Yes
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request				Yes	
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	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? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</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	Yes	NA	NA	No	NA
3. Released to public same day as official release to media	Yes	NA	NA	No	NA
4. Available on the Internet free of charge	Yes	NA	NA	No	NA
5. Free print copies available, limited distribution	No	NA	NA	Yes	NA
6. Free print copies available, mass distribution	No	NA	NA	No	NA
7. Readily available outside capital/big cities <sup>+</sup>	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	No	NA	NA	No	NA

<sup>+</sup>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

*Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked “not applicable/other,” please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.*

<b>The Executive’s Budget Proposal</b>	
<b>Estimates for the Budget Year and Beyond</b>	
<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> <p style="margin-left: 40px;">a. All expenditures are classified by administrative unit.</p> <p style="margin-left: 40px;">b. Expenditures are classified by administrative unit, but some small units are not shown separately.</p> <p style="margin-left: 40px;">c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</p> <p style="margin-left: 40px;">d. No expenditures classified by administrative unit are presented.</p> <p style="margin-left: 40px;">e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> <i>Interview with the director for the Information and Documentation Center of the Ministry of Finance (June 27, 2005): In Angola the executive’s budget proposal is not available to the public. It is submitted to the National Assembly only. It is only possible to get access to the executive’s budget proposal through informal channels which are not valid for this study.</i></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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> <p style="margin-left: 40px;">a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.</p> <p style="margin-left: 40px;">b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</p> <p style="margin-left: 40px;">c. Some, but not all, expenditures are classified by function.</p> <p style="margin-left: 40px;">d. No expenditures classified by function are presented.</p> <p style="margin-left: 40px;">e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<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"> <li>a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification.</li> <li>d. No expenditures classified by economic classification are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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"> <li>a. Program-level data are presented for all expenditures.</li> <li>b. Program-level data are presented for at least two-thirds of, but not all, expenditures.</li> <li>c. Program-level data are presented, but for less than two-thirds of expenditures.</li> <li>d. No program-level data are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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"> <li>a. Yes, multi-year estimates of aggregate expenditure are presented.</li> <li>b. No, multi-year estimates of aggregate expenditure are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<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> <ul style="list-style-type: none"> <li>a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>c. 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.</li> <li>d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<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> <ul style="list-style-type: none"> <li>a. All sources of tax revenue are identified individually.</li> <li>b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.</li> <li>c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</li> <li>d. No sources of tax revenue are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<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"> <li>a. All sources of non-tax revenue are identified individually.</li> <li>b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.</li> <li>c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</li> <li>d. No sources of non-tax revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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"> <li>a. Yes, multi-year estimates of aggregate revenue are presented.</li> <li>b. No, multi-year estimates of aggregate revenue are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<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"> <li>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.</li> <li>d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ul style="list-style-type: none"> <li>a. 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).</li> <li>b. Yes, the data reflect the outstanding debt at the end of the budget year.</li> <li>c. Yes, the data reflect the outstanding debt at the start of the budget year.</li> <li>d. No, data on the outstanding debt are not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, interest payments on the debt are presented.</li> <li>b. No, interest payments on the debt are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<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> <ul style="list-style-type: none"> <li>a. Yes, extensive information related to the composition of government debt is presented.</li> <li>b. Yes, key additional information is presented, but some details are excluded.</li> <li>c. Yes, some additional information is presented, but it lacks important details.</li> <li>d. No, additional information related to the composition of government debt is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> <li>a. 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.</li> <li>b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</li> <li>c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</li> <li>d. No, information related to the macroeconomic forecast is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<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> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of different macroeconomic assumptions on the budget is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<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"> <li>a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of policy proposals on expenditures is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">d</div>
<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> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of policy proposals on revenues is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">d</div>



<b>Estimates for Years Prior to the Budget Year</b>	
<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> <ul style="list-style-type: none"> <li>a. All expenditures are classified by administrative unit for BY-1.</li> <li>b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</li> <li>c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</li> <li>d. No expenditures classified by administrative unit are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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"> <li>a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by function for BY-1.</li> <li>d. No expenditures classified by function are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<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"> <li>a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification for BY-1.</li> <li>d. No expenditures classified by economic classification are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<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> <ul style="list-style-type: none"> <li>a. Program-level expenditure data are presented for all expenditures for BY-1.</li> <li>b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.</li> <li>c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.</li> <li>d. No program-level expenditure data are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<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> <ul style="list-style-type: none"> <li>a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.</li> <li>b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.</li> <li>c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.</li> <li>d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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> <ul style="list-style-type: none"> <li>a. Yes, such prior-year estimates of aggregate expenditure are presented.</li> <li>b. No, such prior-year estimates of aggregate expenditure are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>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)?</p> <ol style="list-style-type: none"> <li>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).</li> <li>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.</li> <li>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.</li> <li>No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<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"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for all expenditures are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>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?</p> <ul style="list-style-type: none"> <li>a. Yes, prior-year data are always adjusted to be comparable to the budget year data.</li> <li>b. Yes, in most cases, prior-year data are adjusted to be comparable.</li> <li>c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.</li> <li>d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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"> <li>a. All tax revenues are identified individually for BY-1.</li> <li>b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.</li> <li>c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.</li> <li>d. No tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>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)?</p> <ul style="list-style-type: none"> <li>a. All non-tax revenues are identified individually for BY-1.</li> <li>b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.</li> <li>c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.</li> <li>d. No non-tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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"> <li>a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.</li> <li>b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.</li> <li>c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.</li> <li>d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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"> <li>a. Yes, such prior-year estimates of aggregate revenue are presented.</li> <li>b. No, such prior-year estimates of aggregate revenue are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<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)?</p> <ol style="list-style-type: none"> <li>Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>Yes, such prior-year estimates are presented, but only for some individual sources of revenue.</li> <li>No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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> <ol style="list-style-type: none"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for all revenues are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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> <ol style="list-style-type: none"> <li>Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.</li> <li>Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.</li> <li>Yes, but only information on the level of debt is presented.</li> <li>No, information related to the government debt for BY-1 is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<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> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for government debt are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<b>Comprehensiveness</b>	
<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> <ul style="list-style-type: none"> <li>a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on extra-budgetary funds is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on intergovernmental transfers is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>



<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> <ul style="list-style-type: none"> <li>a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on transfers to public corporations is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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"> <li>a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on quasi-fiscal activities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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"> <li>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.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, a discussion of their purpose, and (where possible) an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on non-financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on expenditure arrears is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Given the high oil revenue and the fact that the government is eager to improve its credit worthiness, arrears are unlikely to be a significant problem in Angola. However, given that the executive's proposal is not published we are unable to verify this assumption.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<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"> <li>a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on contingent liabilities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> <i>Interview with the director for the Information and Documentation Center of the Ministry of Finance (June 27, 2005):</i> In Angola the executive’s budget proposal is not available to the public. It is submitted to the National Assembly only. It is only possible to get access to the executive’s budget proposal through informal channels which are not valid for this study.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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"> <li>a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key future liabilities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on future liabilities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<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"> <li>a. All sources of donor assistance are identified individually.</li> <li>b. At least two-thirds of, but not all, sources of donor assistance, are identified individually.</li> <li>c. Less than two-thirds of sources of donor assistance are identified individually.</li> <li>d. No sources of donor assistance are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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"> <li>a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on tax expenditures is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> <li>a. All earmarked revenues are identified individually.</li> <li>b. At least two-thirds of, but not all, earmarked revenues are identified individually.</li> <li>c. Less than two-thirds of earmarked revenues are identified individually.</li> <li>d. No earmarked revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<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"> <li>a. One percent or less of expenditure is dedicated to secret items.</li> <li>b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.</li> <li>c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.</li> <li>d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
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<b>The Budget Narrative &amp; Performance Monitoring</b>	
<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> <ol style="list-style-type: none"> <li>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.</li> <li>b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the link between the budget and the government's stated policy goals is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> There seems to be a linkage between the government plan for 2005-2006 (a supporting budget document) and the 2005 budget. However, given that the executive budget proposal is not public, we cannot analyze this linkage in detail.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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"> <li>a. 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.</li> <li>b. Yes, information is presented, highlighting the major policy goals, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> <i>Interview with the director for the Information and Documentation Center of the Ministry of Finance (June 27, 2005):</i> In Angola the executive's budget proposal is not available to the public. It is submitted to the National Assembly only. It is only possible to get access to the executive's budget proposal through informal channels and therefore not valid for this study.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<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> <ul style="list-style-type: none"> <li>a. Non-financial data are presented for all programs.</li> <li>b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. Non-financial data are presented for programs representing less than two-thirds of expenditure.</li> <li>d. No non-financial data are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> <li>a. The non-financial data are very useful for assessing program performance.</li> <li>b. The non-financial data are mostly useful for assessing program performance.</li> <li>c. The non-financial data are somewhat useful for assessing program performance.</li> <li>d. No non-financial data are provided or they are not useful for assessing program performance.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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"> <li>a. Performance indicators are presented for all programs.</li> <li>b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. Performance indicators are presented for programs representing less than two-thirds of expenditures.</li> <li>d. No performance indicators are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ol style="list-style-type: none"> <li>All performance indicators are well designed.</li> <li>Most performance indicators are well designed.</li> <li>Some performance indicators are well designed, but most are not.</li> <li>No programs have performance indicators, or they are not well designed.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ol style="list-style-type: none"> <li>All performance indicators are used in conjunction with performance targets.</li> <li>Most performance indicators are used in conjunction with performance targets.</li> <li>Some performance indicators are used in conjunction with performance targets, but most are not.</li> <li>No performance indicators are used in conjunction with performance targets.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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> <ol style="list-style-type: none"> <li>Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on policies intended to alleviate poverty is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>



<b>Additional Key Information for Budget Analysis &amp; Monitoring</b>	
<p><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>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on tax rates and fee schedules is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> <i>Relatorio de Exexução Orçamental e Financeira do Estado – 2004:</i> The main source of revenue in Angola is the oil sector, which in 2004 provided 78 percent of total revenue. The Ministry of Finance presents some limited information about revenue (tax and charges) from this sector on the following website (<a href="http://www.minfin.gv.ao/economia/exppetromenu.htm">http://www.minfin.gv.ao/economia/exppetromenu.htm</a>). Although this information is not reconciled, it does present some important information about tax revenues to citizens. However, there is a lot of information missing. For example, no comparable information is presented for other extractive industries such as the diamond sector, which provides the bulk of the remainder of revenues.</p> <p><b>Peer Reviewer ONE Comment:</b> A more appropriate response to this question would be “d.” No information on tax rates is contained in the budget documents. More generally, there is no information whatsoever on the fiscal regime for oil (which comprises somewhere around 80-85 percent of revenues) or for diamonds (which comprise the bulk of the remainder of revenues). In both of these cases, the fiscal regime is determined on a bilateral project-by-project basis and this information is not available (not even to parliamentarians). For tax rates on other sources of revenue, the only available documentation is the Diário da Republica (available only with a long and variable publication lag).</p> <p><b>Peer Reviewer TWO Comment:</b> A more appropriate response to this question would be “d.” There is no schedule of revenues.</p> <p><b>IBP Comment:</b> IBP editors chose answer “c” to reflect the minimal information available to the public. As noted above, the government of Angola does not make Production Sharing Agreements (PSAs) entered into with multinational companies available to the public, and as such, the public does not have access to the tax rates for important revenues sources. The lack of public information on the government’s major source of revenue substantially undermines budget transparency and accountability. Some observers have noted that although the general public in Angola is not aware of the terms contained in PSAs, many commercial entities are aware of the terms in their competitors’ agreements. As such, the publication of contract provisions governing taxes, fees, royalties and other revenues due to the government is in no way prejudicial to the government’s commercial interests, but serves to make the broader public aware of the revenues received by government.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> <li>a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.</li> <li>c. Yes, some analysis is presented, but it lacks important details.</li> <li>d. No analysis on the distribution of the tax burden is presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> There exists different tax levels for different income groups but no explicit analysis of the tax burden is made publicly available.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on conditions associated with IFI assistance is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on conditions associated with IFI assistance is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Angola has no agreement with the IMF. The World Bank's recent Interim Strategy Note is not available to the public (<i>phone conversation with World Bank staff, September 6, 2005.</i>)</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on conditions associated with donor country assistance is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on conditions associated with donor country assistance is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The most significant donor assistance in Angola is a 2 billion dollar credit line from China. We base our answer to this question on explanations associated with this credit line. The government held a few press conferences where it outlined the criteria for implementation of projects financed with this credit line (including the time for repayment of the credit (12 years) and the division of labor between Chinese and Angolan companies (70/30). More systematic information about conditions attached to this and other credit lines does however not exist, which means that a lot of important details are lacking</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> A more appropriate response to this question would be “d.” I do not believe that the government has ever published detailed data on external public debt or other forms of assistance from donor countries. While some scattered information was presented in the case of the US\$2 billion package from China (as noted in the original answer), the conditions were not generally specified. Even in this case, the only information presented were verbal statements of a very general nature at a press conference.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “c” to maintain the consistency of the data across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<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"> <li>Yes, it provides a summary that is very informative.</li> <li>Yes, it provides a summary that is somewhat informative.</li> <li>Yes, but the summary is not very informative.</li> <li>No, it does not provide a summary.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

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?

- 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).

c

Citation and/or comment: *Governo de Angola - Orçamento Geral do Estado 2005: Confiança no Futuro*, 9000 brochures distributed by the government as a supplement in the national newspaper Jornal de Angola. Also available upon request at the Ministry of Finance. However, given that it is only available in Portuguese and not in other national languages and that newspapers generally do not reach many of the provinces, the citizens budget is not very informative. Moreover, the information provided mainly serves to protect the government’s image.

**Peer Reviewer ONE Comment:** A more appropriate response to this question would be “d.” Please see additional comments on Tables 1-4 at the end.

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be “d.” If we define a citizens budget as a budget presented in a non-technical way, we select this answer because the official language is Portuguese which is not an indigenous language understood by all.

The population of Angola has been estimated at 15 million people, with an adult literacy rate of 66.8 % (for those 15 years old and above). The official media used to broadcast in 10 national languages for about 2 hours a day, in Kikongo, Fiote, Kimbundu, Umbundu, Ngangela, Tchokwe, Kwanhama, and Cokwe. It would be better if the government explained the budget in these languages. It would also be beneficial to provide information in Lingala, a language from the Democratic Republic of Congo, which is used by a many returnees and former refugees from the Congo. This would be an improvement even if the official media did not reach 100% of people in the country (unfortunately, statistics are not available, but most rural peoples do not benefit from access to the media). And it would be necessary to resort to the official media, because the government does not authorize private radios to broadcast with coverage throughout the entire country, and private television is not authorized yet.

**IBP Comment:** IBP editors chose answer “c” to maintain the consistency of the data across the countries.

<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> <ol style="list-style-type: none"> <li>Yes, thorough definitions of budget terms are provided.</li> <li>Yes, definitions are provided, but some details are excluded.</li> <li>Yes, some definitions are provided, but it lacks important details.</li> <li>No, definitions are not provided.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>63. Does the executive make available to the public a summary of the budget process?</p> <ol style="list-style-type: none"> <li>Yes, it includes a summary of the budget process that is very informative.</li> <li>Yes, it includes a summary of the budget process that is somewhat informative.</li> <li>Yes, but the summary of the budget process is not very informative.</li> <li>No, it does not include a summary of the budget process.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The government does not make available to the public a summary of the entire budget process. It has however published a timetable for the <i>elaboration</i> of the 2006 budget (see answer to question 68).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b> A more appropriate response to this question would be “b.” Refer to the <i>Manual de Elaboração da Proposta Orçamental</i> where we found a schedule of the budget process.</p> <p><b><u>IBP Comment:</u></b> IBP editors viewed “d” as the most appropriate answer to this question. This question asks about the availability to the public of a description of the various stages of the budget process. It specifically refers to a description of the budget process from its formulation to its year-end report and auditing, and is distinct from question 68, which asks about the availability to the public of the executive’s internal timetable for the formulation of the budget. The <i>Manual de Elaboração da Proposta Orçamental</i> provides the executive’s internal timetable for the first stage of the budget process (the formulation of the 2006 budget), but not a description for all four stages of the budget process.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>64. Do citizens have the right in law to access government information, including budget information?</p> <ul style="list-style-type: none"> <li>a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.</li> <li>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.</li> <li>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.</li> <li>d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The Angolan constitution does not explicitly stipulate citizen’s right to information (<i>Lei Constitucional, 1992</i>). The ‘framework law’ for the general state budget does not prescribe access to budget information (<i>Lei N.º 9/97 de 17 de Outubro, Lei Quadro do Orçamento Geral do Estado</i>).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>65. 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"> <li>a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</li> <li>b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>d. In practice, no highly disaggregated expenditure information is available.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> We tried to get this information from the Information and Documentation Center of the Ministry of Finance, but we were unsuccessful.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

66. 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?

- 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).

Citation and/or comment: We tried to get this information from the Information and Documentation Center of the Ministry of Finance, but we were unsuccessful.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

d

## **Section Three: The Budget Process**



<b>The Budget Process</b>	
<b>Executive's Formulation of the Budget</b>	
<p>67. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> <li>The release date is set in permanent law.</li> <li>The executive announces the release date at least two months in advance.</li> <li>The executive announces the release date less than two months but more than two weeks in advance.</li> <li>The executive announces the release date two weeks or less before the release, or makes no announcement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The 'framework law' for the general state budget defines a deadline for the approval of the Budget after which it is normally released. However, it does not define a specific date <i>for the release</i> of the budget: <i>Lei n° 9/97 de 17 de Outubro, lei quadro do OGE</i>. In practice this means that no announcement is made.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>68. Does the executive release to the public its timetable for its budget preparation process?</p> <ol style="list-style-type: none"> <li>Yes, a detailed timetable is released to the public.</li> <li>Yes, a timetable is released, but some details are excluded.</li> <li>Yes, a timetable is released, but it lacks important details.</li> <li>No, a timetable is not issued to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> <i>Ministerio das Finanças (2005): Manual de Elaboração da Proposta Orçamental para 2006, p. IV-1</i>  <a href="http://www.minfin.gv.ao/oge/2006/meo2006.pdf">http://www.minfin.gv.ao/oge/2006/meo2006.pdf</a></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>69. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> <li>a. The executive adheres to the dates in its timetable.</li> <li>b. The executive adheres to most of the key dates in its timetable.</li> <li>c. The executive has difficulty adhering to most of the dates in its timetable.</li> <li>d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> 2005 is the first time that the government published a detailed timetable for the 2006 budget cycle. This represents a highly commendable step in the right direction. However, for the 2005 budget cycle, which this questionnaire addresses, no timetable was released to the public.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> The answer here should be made compatible with question 68 above, i.e. if the answer reflects 2005 procedures, then the answer to question 68 should be “d,” and the explanation should be similar to the explanation for question 69.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors viewed “d” as the most appropriate response. The <i>Manual de Elaboração da Proposta Orçamental</i>, which provides the executive’s internal timetable for the formulation of the 2006 budget on page IV-1, was available to the public prior to October 2005, the cut-off for completion of research in all countries participating in this survey. As such, question 68 is marked “a” to recognize that this important information was available to the public, while question 69 is marked “d’ because no internal timetable was available to the public for the 2005 budget year, making it impossible to determine if the government adhered to it.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
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<p>70. 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"> <li>Yes, the executive holds extensive consultations with a wide range of legislators.</li> <li>Yes, the executive holds consultations with a range of legislators, but some key members are excluded.</li> <li>Yes, the executive holds very limited consultations, involving only a few members of the legislature.</li> <li>No, the executive does not typically consult with members of the legislature as part of the budget preparation process.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> <i>Interview with UNITA member of parliament(MP) Alexandre Neto Solombe, Commission for Finance and Economics (September 21, 2005) and Partido Renovador Social (PRS) MP Lindo Bernardo Tito (January 12,2006). The participation of the National Assembly is characterized as “a formality;” “the budget proposal enters and leaves the Assembly the same” (ANS); “the National Assembly is not involved in the development of the Budget” (LBT). Determination of budget priorities in reality rests with the Ministry of Finance and the Council of Ministers. For example, the National Assembly can only make revisions to the Budget if it is in line with the government’s Biannual Program.</i></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>71. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> <li>Yes, the executive holds extensive consultations with a wide range of constituencies.</li> <li>Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.</li> <li>Yes, the executive holds very limited consultations, involving only a few constituencies.</li> <li>No, the executive does not typically consult with the public as part of the budget preparation process.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> <i>The government does not consult the public on budget priorities. It does not even publish its budget proposal (see questions 1-55)</i></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>72. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> <li>a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.</li> <li>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.</li> <li>c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.</li> <li>d. The executive does not release a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> <i>Interview with the director for the Information and Documentation Center of the Ministry of Finance (June 27, 2005).</i> There exists an internal pre-budget report which the Ministry of Finance submits to the Council of Ministers for their assessment and amendments. This report is however not public.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>73. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>74. 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> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<b>Legislative Approval of the Budget</b>	
<p>75. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ul style="list-style-type: none"> <li>a. The legislature receives the budget at least three months before the start of the budget year.</li> <li>b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</li> <li>c. The legislature receives the budget less than six weeks before the start of the budget year.</li> <li>d. The legislature does not receive the budget before the start of the budget year.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> In 2005 the National Assembly received the executive’s proposal six weeks in advance. (<a href="http://www.minfin.gv.ao/noticia/outra039.htm">http://www.minfin.gv.ao/noticia/outra039.htm</a>).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>76. 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?</p> <ol style="list-style-type: none"> <li>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.</li> <li>Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.</li> <li>Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.</li> <li>No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> <i>Interview with UNITA MP Alexandre Neto Solombe, Commission for Finance and Economics (September 21, 2005).</i> Hearings are held with the minister of finance when he is called by the Commission for Finance and Economics and infrequently civil society organizations (CSOs) are invited. However, the CSOs invited are generally seen as supporters of the government and not selected on a neutral basis.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>77. 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"> <li>Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.</li> <li>Yes, a limited number of hearings are held in which testimony from the executive branch is heard.</li> <li>No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> <i>Interview with União Nacional para a Independência Total de Angola (UNITA) MP Alexandre Neto Solombe, Commission for Finance and Economics (September 21, 2005) and PRS MP Lindo Bernardo Tito (January 12, 2006).</i> Hearings are held with the executive branch; however, the executive is only legally obligated to show up in the assembly if it is called by a commission or the assembly as such. A particular parliamentary group can call someone from the executive (generally the minister) but they are not legally obligated to show up.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>78. 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"> <li>Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.</li> <li>Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.</li> <li>Yes, a limited number of hearings are held in which testimony from the public is heard.</li> <li>No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> <i>Interview with UNITA MP Alexandre Neto Solombe, Commission for Finance and Economics (September 21, 2005) and PRS MP Lindo Bernardo Tito (January 12, 2006).</i> As mentioned in question 76, this practice does not reflect an interest in critical contributions but is merely seen as a formality. “Occasionally selected interest groups have been invited but not on a regular basis.” (LBT).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>79. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ol style="list-style-type: none"> <li>Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</li> <li>Yes, the committees release reports, but some details are excluded.</li> <li>Yes, the committees release reports, but they are not very informative.</li> <li>No, the committees do not release reports or do not hold public hearings.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> <i>Interview with UNITA MP Alexandre Neto Solombe, Commission for Finance and Economics (September 21, 2005).</i> The conclusions from these hearings are presented in a report called “<i>relatorio paracer</i>” (formal summary report). This report is an internal document which is not published.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>80. Does the executive present more details or provide a better explanation of any budget proposal, if members of the legislature (including from minority parties) request such information?</p> <ol style="list-style-type: none"> <li>The executive responds to such legislative requests, and it generally provides an appropriate and timely response.</li> <li>The executive responds to such legislative requests, but its responses are sometimes not appropriate or timely.</li> <li>The executive responds to such legislative requests, but its responses are typically not appropriate or timely.</li> <li>The executive responds selectively or ignores such legislative requests.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> <i>Interview with UNITA MP Alexandre Neto Solombe, Commission for Finance and Economics (September 21, 2005) and PRS MP Lindo Bernardo Tito (January 12, 2006).</i> The executive is not legally obligated to, and therefore in practice does not, respond to requests made by opposition parties. Only if a request is made by a commission or the assembly as such is there a chance that the executive will respond.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>81. Is the legislature (or the appropriate legislative committee) given information for the budget year on the spending of secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> <li>Yes, the legislature is provided extensive information on all spending on secret items.</li> <li>Yes, the legislature is provided information on spending on secret items, but some details are excluded.</li> <li>Yes, the legislature is provided some information on spending on secret items, but it lacks important details.</li> <li>No, the legislature is provided no information on secret items.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> <i>Interview with UNITA MP Alexandre Neto Solombe, Commission for Finance and Economics (September 21, 2005) and PRS MP Lindo Bernardo Tito (January 12, 2006).</i> Generally secret items, such as military interventions (eg. in the Congos), are perceived as being funded by extra-budgetary funds, which is never brought to the attention of the National Assembly. LBT says: “In Angola we have two budgets, the virtual, which is what we get to see, and the real, which is completely controlled by the president of the republic.”</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>



<p>82. Does the legislature have authority to amend the budget presented by the executive?</p> <ul style="list-style-type: none"> <li>a. Yes, the legislature has unlimited authority to amend the budget.</li> <li>b. Yes, the legislature has authority to amend the budget, with some limitations.</li> <li>c. Yes, the legislature has authority to amend the budget, but its authority is very limited.</li> <li>d. No, the legislature does not have any authority to amend the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> <i>Lei n° 9/97 de 17 de Outubro, lei quadro do OGE.</i> The ‘framework law’ provides absolute authority to the National Assembly to amend the budget. <i>Interview with UNITA MP Alexandre Neto Solombe, Commission for Finance and Economics (September 21, 2005).</i> However, the governing party holds an absolute majority in the National Assembly and in practice the legislature can only make limited amendments in line with the Government Plan. The Government Plan is developed by the Ministry of Planning and outlines the government’s priorities and concrete projects over a two-year period of time (Programa do governo, (2005/2006). The government plan for 2005/2006 was approved by the National Assembly at the same time as the assembly approved the 2004 budget (Ministry of Finance, Aprovados Programa do Governo e Orcamento de Estado, Press release, December 14, 2004). This shows that in principle the Government Plan takes precedence over the budget which has to be in line with the priorities outlined by the aforementioned plan.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
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83. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?

- a. The approved budget includes program-level detail.
- b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).
- c. The approved budget includes only departmental totals.
- d. The approved budget includes less information than departmental totals.
- e. Not applicable/other (please comment).

b

Citation and/or comment: *Governo de Angola, Orçamento Geral do Estado 2005* (<http://www.minfin.gv.ao/oge/oge2005.htm>) See the document entitled: “*resumo de despesa por função e programa.*” The 2005 budget provides general information on programs but not program-level detail. For example, there is an appropriation for “construction of elementary schools” and another for “development of primary schooling.” These are major programs but not the type of program-level detail which is generally recommended.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:** An appropriate response to this question would be “b.” Refer to the same web site [www.minfin.gv.ao/oge](http://www.minfin.gv.ao/oge) and the document *Diário da República I serie-n.156; 30 de Dezembro de 2005/Lei do orçamento geral do Estado and Diário da República I serie-n.104; 28 de Dezembro de 2004/Lei que aprova o Programa Geral do Governo para o bienio*, where we found for instance expenses by programs. However, the president’s budget lacks some details for 2005-2006.

We consider this and other reports posted on the Internet as available to the public only because the IBP criteria require us to. In fact, less than 5% of people have access to the Internet in Angola (See Human Development Index 2005/No Data for Angola). The *Diário da República*, the government newspaper, is not affordable to most because of its high price. This is especially clear when one considers that almost all people live without electricity, with limited access even to the state broadcast media, the most popular in the country. In brief, people do not have access to the budget.

<b>Executive's Implementation of the Budget</b>	
<p>84. 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"> <li>In-year reports on actual expenditure are released at least every month.</li> <li>In-year reports on actual expenditure are released at least every quarter.</li> <li>In-year reports on actual expenditure are released at least semi-annually.</li> <li>In-year reports on actual expenditure are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The legal requirement is for quarterly reports, but in practice the government does not release any in-year reports. <i>Lei nº 15/04 de 28 de Dezembro, Lei do orçamento geral do Estado para 2005</i>, <a href="http://www.minifin.gv.ao/oge/2005/projectodelei.pdj">www.minifin.gv.ao/oge/2005/projectodelei.pdj</a></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>85. 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"> <li>Yes, in-year reports cover all expenditures.</li> <li>Yes, in-year reports cover at least two-thirds, but not all, of expenditures.</li> <li>Yes, in-year reports cover less than two-thirds of expenditures.</li> <li>No in-year reports are released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>86. 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> <ol style="list-style-type: none"> <li>Yes, comparisons are made for all expenditures.</li> <li>Yes, comparisons are made for at least two-thirds, but not all, of expenditures.</li> <li>Yes, but comparisons are made for less than two-thirds of expenditures.</li> <li>No, comparisons are not made, or no in-year reports are released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>87. 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"> <li>a. In-year reports on actual revenue collections by source of revenue are released at least every month.</li> <li>b. In-year reports on actual revenue collections are released at least every quarter.</li> <li>c. In-year reports on actual revenue collections are released at least semi-annually.</li> <li>d. In-year reports on actual revenue collections by source of revenue are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>88. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> <li>a. In-year reports cover the actual revenue collections of all sources of revenue.</li> <li>b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.</li> <li>c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.</li> <li>d. In-year reports on actual revenue collections are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>89. 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"> <li>a. Yes, comparisons are made for all revenue sources.</li> <li>b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.</li> <li>c. Yes, but comparisons are made for less than two-thirds of revenue sources.</li> <li>d. No, comparisons are not made, or no in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>90. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> <li>a. Yes, in-year reports on actual borrowing are released at least every month.</li> <li>b. Yes, in-year reports on actual borrowing are released at least every quarter.</li> <li>c. Yes, in-year reports on actual borrowing are released at least semi-annually.</li> <li>d. No, in-year reports on actual borrowing are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>91. 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"> <li>a. Yes, extensive information related to the composition of government debt is presented.</li> <li>b. Yes, key additional information is presented, but some details are excluded.</li> <li>c. Yes, some additional information is presented, but it lacks important details.</li> <li>d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>92. 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"> <li>a. Reports are released 1 month or less after the end of the period.</li> <li>b. Reports are released 2 months or less (but more than 1 month) after the end of the period.</li> <li>c. Reports are released more than 2 months after the end of the period.</li> <li>d. In-year reports are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

93. 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?

- a. 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.
- b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.
- c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.
- d. 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.
- e. Not applicable/other (please comment).

d

Citation and/or comment:

**The researchers have marked this answer as “e.”** The government made revisions to the budget at least in 2002, 2003 and 2005.

2002: <http://www.minfin.gv.ao/noticia/outra001.htm>

2003: <http://www.minfin.gv.ao/noticia/outra022.htm>

2005: <http://www.minfin.gv.ao/noticia/outra046.htm>

However, it is important to note that this revision is not the same as a mid-year review. The Angolan government’s revision is based on macroeconomic indicators (changes in the oil price) and not in a review of budget execution. The government did publish, in 2005, a summary report (of only 12 pages) which, to a certain extent, explains/justifies the revision of the budget. This is the stated objective of the report (p. 3). The report however does not include a comprehensive update of the budget (execution) and does therefore not meet the Organization for Economic Co-operation and Development (OECD) requirements for a mid-year review. It presents only forecasts for the increase/decrease in revenues and expenditures. The report was only published after its approval in the National Assembly. *Ministerio das Financas (2005): Quadro Geral do Orçamento Geral do Estado Revisão de 2005*  
<http://www.minfin.gv.ao/oge/2005/ogerev2005.pdf>

**Peer Reviewer ONE Comment:** To emphasize an important point, the so-called mid-year review includes only original and revised budget numbers. That is, no execution data are included. This is, therefore, not a mid-year review. It is simply a budget revision. Here, and for questions below, I wonder if the more informative choice is “e” (based on an evaluation that the budget revision documents do not meet the standards of a mid-year review, i.e. they provide no execution data for the first half of the year and they provide only a brief summary of the revisions to the budget lines). On the other hand, for some of these questions, the information examined (such as revised estimates of revenues for the year) is provided in the budget revision documents (even if it is not a mid-year review proper and even if there are few, if any, details that justify the revision).

**Peer Reviewer TWO Comment:**

**IBP Comment:** IBP editors chose answer “d” to maintain the consistency of assumptions across countries. The executive’s lack of disclosure of disaggregated data on the budget’s execution for the first six months of the budget year significantly undermines the ability of the public and legislature to be fully informed on the need for or desirability of any revision of the original budget. As such, the document accompanying the revision is not considered a mid-year review as called for under the *OECD Best Practice for Budget Transparency* for the purposes of this survey.

<p>94. 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> <ul style="list-style-type: none"> <li>a. 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.</li> <li>b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.</li> <li>d. 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.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>The researchers have marked this answer as “e.”</u></b> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> Same considerations as above. The information provided in the documents on the revised budget is scant but there are (highly aggregated) revised budget expenditures for the year.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain the consistency of assumptions across countries. Please see comment to question 93.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
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95. What is the most detail provided in the mid-year review for expenditures?

- 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).

d

Citation and/or comment:

**The researchers have marked this answer as “e.”** Ibid: The mid-year **revision** gives less than departmental totals. See below the level of detail provided quoted from Ibid p. 6 (in Portuguese).

- 2.1 Despesas correntes
  - 2.1.1 Remuneração dos empregados
    - 2.1.1.1 Vencimentos
    - 2.1.1.2 Contribuições sociais
  - 2.1.2 Uso de bens e serviços
  - 2.1.3 Juros
    - 2.1.3.1 Externos
    - 2.1.3.2 Internos
  - 2.1.4 Transferências correntes
    - 2.1.4.1 Subsídios
    - 2.1.4.3 Prestações sociais
    - 2.1.4.4 Outras despesas
- 2.2. Aquisição de activos não financeiros

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

**IBP Comment:** IBP editors chose answer “d” to maintain the consistency of assumptions across countries. Please see comment to question 93.



<p>96. 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"> <li>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.</li> <li>b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.</li> <li>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.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>The researchers have marked this answer as “e.”</u></b> Ibid. The most important reason why the revenues are increasing in Angola is the high oil prices, which is explained in the section describing the changed macroeconomic outlook. In the section describing the changed forecasted revenues it is only mentioned that an increase of 19.9% is projected and Table 1 gives details for the increase in oil and non-oil sectors, social contributions, donations and ‘other’ receipts (p. 5). However, important details are excluded which relates among other things to the general lack of transparency in the oil sector (e.g. product sharing agreements are secret).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> A more appropriate response to this question would be “c” if a mid-year review were available. While there is no mid-year review per se, the revised budget numbers could be construed as revised estimates (in the same spirit as the original budget numbers are seen as estimates for the year). In fact, the comment by your respondent is more consistent with “c” than “d.”</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain the consistency of assumptions across countries. Please see comment to question 93.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
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<p>97. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain level, as specified in law or regulation)?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.</li> <li>b. Yes, the executive advises the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.</li> <li>c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.</li> <li>d. No, the executive shifts funds between administrative units without seeking input from the legislature.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> <i>Interview with UNITA MP Alexandre Neto Solombe, Commission for Finance and Economics (September 21, 2005) and PRS MP Lindo Bernardo Tito (January 12, 2006).</i> In practice the power to shift funds rests with the Ministry of Finance; the Assembly is not consulted. <i>Relatorio da Execucao Orçamental e Financeira do Estado – 2004, p. 7:</i> In 2004, the government spent about 1.5 billion US\$ more than budgeted which <u>indicates</u> that the government chose to overspend rather than reallocate funds. MP Solombe agreed with this observation.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
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<p>98. 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?</p> <ol style="list-style-type: none"> <li>There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.</li> <li>The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.</li> <li>The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.</li> <li>No, the procurement process was not open and competitive in practice.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> <i>Interview with UNITA MP Alexandre Neto Solombe, Commission for Finance and Economics (September 21, 2005).</i> In general, the procedures for purchases of goods and services as stipulated in the ministerial decree no. 7/96 are not followed. The opposition parties in 2005 have been making a case denouncing the purchase of two Audi cars for the Supreme Court valued more than USD 800.000. The opposition parties claims that the process of purchasing these cars was far from open and competitive and have asked for clarification from the minister of finance.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>99. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> <li>Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).</li> <li>Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> In Angola, there is a tendency to revise the budget around mid-year (in the beginning of the second semester). See reply to question 93 for explanation. We consider the revised budget as a supplementary budget. It is approved by the National Assembly (but see reply to question 82). In 2005, the supplementary budget was approved before the funds had been expended.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>100. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> <li>a. Supplemental budgets are generally equal to 2 percent or less of the original budget.</li> <li>b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.</li> <li>c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.</li> <li>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.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Again, our reply is based on the revised budget for 2005. This envisages a 13 percent increase in expenditures. Higher revenues, driven by the high oil prices on the international market, cover this increase.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>101. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> <li>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.</li> <li>b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.</li> <li>c. Expenditures are approved after the end of the fiscal year, for example in the next budget.</li> <li>d. Such expenditure takes place without legislative approval.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> We have no information about contingency funds in the Angolan budget. However in an interview with a spokesperson for the Supreme Audit Institution (January 12, 2006) he claimed that such funds do indeed exist.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

## Executive's Year-end Report and the Supreme Audit Institution

102. How long after the end of the budget year does the executive release to the public a year-end report or another document that discusses the budget's actual outcome for the year?

- a. Reports are released six months or less after the end of the fiscal year.
- b. Reports are released 12 months or less (but more than six months) after the end of the fiscal year.
- c. Reports are 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).

a

Citation and/or comment: *Ministerio das Finanças (2005): Relatório da Execução Orçamental e Financeira do Estado – 200*. The executive submitted documents that discuss the budget's actual outcome for 2003 and 2004 to Parliament in June 2005.

The researchers visited and were able to obtain upon request copies of the *Ministerio das Finanças (2005): Relatório da Execução Orçamental e Financeira do Estado – 2004* from the Ministry of Finance's Center for Documentation and Information. This document has however been criticized by *PRS MP Lindo Bernardo Tito (January 12, 2006)* for not being a proper year-end report and it is questionable whether it can be defined as such due to the lack of substantial information on budget execution and outcomes (this data is very generic). In the following, we have nevertheless taken this report into account as it does contain some information.

**Peer Reviewer ONE Comment:** A more appropriate response to this question would be "d." Not only is the report deficient (as indicated above) but it is not clear that it is publicly available.

**Peer Reviewer TWO Comment:** The government provides a report that is posted in the internet and is called "*Relatório de Fundamentação do Orçamento Geral do Estado*." Indeed, it is a report intended to sustain the incoming budget, and relates some of the balances for the last budget like the balance entitled "Balanço Orçamental Estatístico." The link is: [www.minfin.gv.ao/oge/2005/refun.pdf](http://www.minfin.gv.ao/oge/2005/refun.pdf)

**IBP Comment:** IBP editors chose answer "a" to maintain the consistency of the data across the countries.

<p>103. In the year-end report, or another document released to the public by the executive (please specify below), have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> <li>a. Yes, all data on actual outcomes have been audited.</li> <li>b. At least two-thirds, but not all, of the data on actual outcomes have been audited.</li> <li>c. Less than two-thirds of the data on actual outcomes have been audited.</li> <li>d. None of the data on actual outcomes has been audited, or a year-end report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>104. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid. Some limited information is presented in the report (p. 20) but it is extremely generic</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> A more appropriate response to this question would be “d” given the non-availability of these reports.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “c” to maintain the consistency of the data across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>105. 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, or another document released to the public by the executive (please specify below)?</p> <ol style="list-style-type: none"> <li>The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.</li> <li>The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).</li> <li>The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).</li> <li>No explanation of the differences is provided, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Ibid. p. 10 for example provides an explanation of the difference between the enacted and actual outcome for interests on the internal debt as well as for subsidies and current transfers. However, the level of aggregation is much higher than departmental totals.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> Ibid.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “c” to maintain the consistency of the data across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>106. Does the year-end report, or another document released to the public by the executive (please specify below), 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"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Ibid (p. 20).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> Ibid.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “c” to maintain the consistency of the data across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>107. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid (pp. 2-3).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> Ibid.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “c” to maintain the consistency of the data across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>108. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> This response is consistent with my suggestions above.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>



<p>109. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>110. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>111. Does the year-end report, or another document released to the public by the executive (please specify below), present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key issues, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information is not presented on extra-budgetary funds, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>112. How long after the end of the fiscal year are the final expenditures of national departments audited and (except for secret programs) released to the public?</p> <ul style="list-style-type: none"> <li>a. Final audited accounts are released to the public six months or less after the end of the fiscal year.</li> <li>b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.</li> <li>d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> <i>World Bank, Africa Region (2005): Angola: Revisão da Gestão das Despesas Públicas e Responsabilização Financeira, February 16, 2005, p. 55.</i> Even though Angola is one of the few countries in the South African Development Community with a Supreme Audit Institution, the World Bank finds that this institution “does not fulfill any of its external and internal functions in a satisfactory manner.” <i>Interview with a spokesperson for the Supreme Audit Institution (January 12, 2006.</i> The spokesperson maintained that part of the budget is audited and publicized but could not present or refer to any place where this documentation was available.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>113. Two years after the completion of a fiscal year, what percentage of expenditure has been audited and (except for secret programs) the reports released to the public?</p> <ul style="list-style-type: none"> <li>a. All expenditures have been audited and the reports released to the public.</li> <li>b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.</li> <li>c. Expenditures representing less than two-thirds of expenditure have been audited.</li> <li>d. No expenditures have been audited, or the reports have not been released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>114. Do year-end audit reports of departmental expenditure that are released to the public include an executive summary?</p> <ul style="list-style-type: none"> <li>a. All of these audit reports include an executive summary.</li> <li>b. Most of these reports include an executive summary.</li> <li>c. Some of these reports include an executive summary.</li> <li>d. None of these audit reports include an executive summary, or such reports are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>115. 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> <ol style="list-style-type: none"> <li>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.</li> <li>No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b>The researcher marked the answer as “c”</b> <i>Lei N.º 5/96, de 12 de Abril, Lei Orgânica do Tribunal de Contas:</i> The President of the SAI (Tribunal de Contas, TC) is nominated and appointed for three-year terms by the president of the republic following proposals from the National Assembly. The law <i>does not</i> stipulate the terms for removal from office. The ‘Tribunal de Contas’ was only established in 2003 so no legal practice has been established on the matter. <i>Interview with a spokesperson for the Supreme Audit Institution (January 12, 2006).</i> The spokesperson explained that whereas the first president of the TC was appointed by the president of the republic, the second president of TC was appointed by a group of judges. The MPs interviewed maintained that the institution is highly politicized.</p> <p><b>Peer Reviewer ONE Comment:</b></p> <p><b>Peer Reviewer TWO Comment:</b> A more appropriate response to this question would be “b.” The comments are right, and the answer is not wrong but we can assume the answer is “b.”</p> <p><b>IBP Comment:</b> IBP editors viewed the “b” answer as most reflective of the situation related to security of tenure. The vague nature of the removal procedures for the head of the SAI in law creates uncertainty about whether or not the SAI is truly independent of the executive. A three-year term of office also would be considered as too short to provide for the independence of a judge under United Nation (UN) standards on the independence of the judiciary.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>116. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> <li>Yes, the SAI releases to the public audits of all extra-budgetary funds.</li> <li>Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</li> <li>Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</li> <li>No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> See reply to question 112.</p> <p><b>Peer Reviewer ONE Comment:</b></p> <p><b>Peer Reviewer TWO Comment:</b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

117. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have discretion in law to undertake those audits it may wish to?

- a. The SAI has full discretion to decide which audits it wishes to undertake.
- b. The SAI has significant discretion, but faces some limitations.
- c. The SAI has some discretion, but faces considerable limitations.
- d. The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

a

Citation and/or comment: *Lei N. ° 5/96, de 12 de Abril, Lei Orgânica do Tribunal de Contas:* According to **the law** the SAI basically has full discretion. However, **in practice** the institution is politicized in that its president is nominated and appointed by the president of the republic.

**Peer Reviewer ONE Comment:** A more appropriate response to this question would be “d.” The current president of the SAI indicated, on his nomination, a long list of projects and audits. Very few of them have yet to be conducted. The president of the republic is the head of government, the leader of the governing party, and he nominates the president of the SAI. In addition, see the dependence fostered by the lack of financial autonomy (next question).

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be “c.” I agree on the comments and add that almost all of the president’s appointments are based on the criteria of fidelity to the ruling party and to the president. (Sonangol, is a powerful state company/a state within the state, which depends more on the executive/president than on others like the SAI).

**IBP Comment:** IBP editors view the appropriate answer to this question as “a.” This question focuses on the Supreme Audit Institution’s *mandate in law* (and is not intended to explore actual practices.) Specifically, the question is intended to explore whether the SAI’s mandate in law allows for auditing of entities with public participation in addition to spending ministries, and whether the SAI may undertake audits other than basic financial audits should it wish to (for example, conducting performance or value-for-money audits). These functions are consistent with international standards promulgated by the UN’s International Organization of Supreme Audit Institutions (INTOSAI), in its *Lima Declaration*.

The World Bank’s recent review of public expenditure management issues (*Angola: Public Expenditure Management and Financial Accountability*, February 16, 2005) appears to confirm that the Organic Law 5/96 of April 12, 1996 provides the SAI with a mandate to audit entities in addition to central government line ministries, and to undertake performance audits. Paragraph 6.32 of page 62 states that the SAI may conduct *any analysis, review and supervision* of entities that are part of the central and local administration, all institutes and associations, public enterprises, and other entities that execute financial transactions involving State resources.

However, Paragraph 6.44 on page 64 states that reviews of financial statements issued by public enterprises were not part of the SAI’s 2004 work plans. This is alarming given that state-owned enterprises such as Sonangol are the source of significant government revenue. Equally alarming, the report suggested that given the SAI’s capacity, it would be difficult for it to even provide oversight of a private accounting firm it had contracted to undertake an audit. (Public enterprises are frequently audited by private accounting firms, under the control and the oversight of the SAI to provide independence from the executive.)

<p>118. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>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.</li> <li>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.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The budget of the SAI is determined as part of the formulation of the national budget, which, as we have seen, rests mainly with the executive. We can note, however, that the budget of the SAI (KWS 293,427,290) is less than the budget for the Ministry of Tourism and Hotels (KWS 305,172,600). In his personal capacity the spokesperson for the SAI indicated that the budget is not sufficient. He noted that currently the SAI only has 70 staff members.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>119. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> <li>a. Yes, all audit reports are scrutinized.</li> <li>b. Yes, most audit reports are scrutinized.</li> <li>c. Yes, some audit reports are scrutinized.</li> <li>d. No, audit reports are not scrutinized.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> See reply to question 112. <i>Interview with spokesperson for Supreme Audit Institution (January 12, 2006).</i> The National Assembly does not have the technical capacity to scrutinize audit reports.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>120. 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"> <li>a. Yes, the executive reports publicly on what steps it has taken to address audit findings.</li> <li>b. Yes, the executive reports publicly on most audit findings.</li> <li>c. Yes, the executive reports publicly on some audit findings.</li> <li>d. No, the executive does not report on steps it has taken to address audit findings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>121. 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"> <li>a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.</li> <li>b. Yes, a report is released, covering key audit recommendations, but some details are excluded.</li> <li>c. Yes, a report is released, but it lacks important details.</li> <li>d. No, a report is not produced or it is prepared for internal purposes only (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>122. Are audit reports related to national security and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> <li>a. Yes, legislators are provided with detailed audit reports related to national security and other secret programs.</li> <li>b. Yes, legislators are provided audit reports on secret items, but some details are excluded.</li> <li>c. Yes, legislators are provided audit reports on secret items, but they lack important details.</li> <li>d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Ibid. <i>Interview with spokesperson for Supreme Audit Institution (January 12, 2006)</i>. According to the spokesperson, there are no program secrets to the SAI. However, audits are not submitted to the National Assembly.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
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