

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Sao Tome, September 2009

International Budget Partnership
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International Budget Project

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Section One: The Availability of Budget Documents

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

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

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

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Not Produced
Budget Summary	Produced but Not Available to the Public Presentation Note for the State's General Budget for 2009 Sent to the legislature on October 31, 2008
Executive's Budget Proposal	Law No. 2/2009 Law of the State's General Budget for the Year 2009 Produced, but Not Available to the Public Sent to the legislature on October 31, 2008 Discussed on the generality on December, 9th and 10 th 2008 Discussed on Specialty on 2 nd Commission from December the 15th to 19th 2008 Global approach discussed on December the 20 th Approved by the Parliament on December, the 23 rd 2008
Budget Document One in Support of the Executive's Budget Proposal	STATE'S GENERAL BUDGET 2009 ANNEX I REVENUES 31/10/08 Produced, but Not Available to the Public Sent to the legislature on October 31, 2008
Budget Document Two in Support of the Executive's Budget Proposal	STATE'S GENERAL BUDGET ANNEX II EXPENDITURES 31/10/08 Produced, but Not Available to the Public Sent to the legislature on October 31, 2008
Budget Document Three in Support of the Executive's Budget Proposal	
Citizens Budget	Not Produced
Enacted Budget	Law No. 2/2009 Law of the State's General Budget for the Budget Year 2009 Enacted and available to the public in February the 9th, 2009 in STP Diário da República (Number 5)

In-Year Reports	Not Produced
Mid-Year Review	Not Produced
Year-End Report	Not Produced
Audit Report	Produced, but not Available to the Public
Other Documents	<p>Report of Activities of the Year 2008 - Tribunal de Contas da República Democrática São Tomé e Príncipe</p> <p>OPEN LETTER TO THE MINISTRY SOCIETY OF PLANNING AND FINANCES</p> <p>http://www.telanon.info/diversos/2009/09/02/1824/ministra-do-plano-e-financas-escreve-carta-aberta-a-sociedade-como-resposta-ao-relatorio-do-tribunal-de-contas-e-em-particular-para-as-denuncias-de-corrupcao-feitas-pelo-presidente-francisco-pires/</p>
Relevant Ministries & Departments	http://www.gov.st/content.php?intMenuID=30

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

DISTRIBUTION OF BUDGET DOCUMENTS						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes	Yes					Yes
B. Produced for internal purposes, but not available to the public		Yes	Yes	Yes	Yes	
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)						
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	NA	NA	NA	NA	NA
2. Advance notification of release is sent to users, media	NA	NA	NA	NA	NA	NA
3. Released to public same day as official release to media	NA	NA	NA	NA	NA	NA
4. Available on the Internet free of charge	NA	NA	NA	NA	NA	NA
5. Free print copies available, limited distribution	NA	NA	NA	NA	NA	NA
6. Free print copies available, mass distribution	NA	NA	NA	NA	NA	NA
7. Readily available outside capital and/or big cities ⁺	NA	NA	NA	NA	NA	NA
8. Written in more than one language	NA	NA	NA	NA	NA	NA
9. News conference is held to discuss release	NA	NA	NA	NA	NA	NA

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

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

Table 4. Distribution of the Enacted Budget and Other Reports

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

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

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

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

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

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

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

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

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

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> I have requested information from the President of the Parliament as well as from the journalist responsible in this institution to know the delivery dates of the State's General Budget proposal for the year 2008d.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> Even though the researcher answer is correct, that is "d", the comment made by the researcher is not per se related to the question. His answer relates to the calendar/release date of the National Budget of the State.</p> <p>In addition under the new Public finance Management law (Law No. 03/2007 about the State's Financial Administration System available at http://www.min-financas.st/pdf/do/classificador/3_2007.pdf) a budget classification guidelines (CLASSIFICADOR ORÇAMENTAL – COr) is supposed to be effective since 2007 (see section 1.3 for brief explanation on the type of classification, including administrative classification on the following link http://www.min-financas.st/pdf/do/classificador/4_2007.pdf) Nevertheless even in the 2010 budget this has not been applied.</p> <p><u>Peer Reviewer Two Comment:</u> Internal document provided by the Budget Directorate as attachment to the 2009 Budget (following p. 36), showing classification by administrative unit of expenditures (11 pages).</p> <p><u>Government Comment:</u> We believe that the most appropriate answer to this question would be "a". According to the budget classifier approved by Decree-Law No. 4/2007 (see http://www.min-financas.st/pdf/do/classificador/4_2007.pdf) as well as No. 1 of Article 18 assisted with No. 2 of Article 23 of Law 3/2007, which approves the State's Financial Administration System (see http://www.min-financas.st/pdf/do/classificador/3_2007.pdf), it determines how the expenditures are classified. Thus, the expenditures are classified and presented in the National Assembly by the Body classification, which means according to Bodies (Ministries) and Budget Units (Administrative Unit).</p>	d

<p><u>Researcher Response:</u> I chose my answer “d” because this question is about the executive’s budget or any supporting budget documentation, not the Enacted Budget. As a researcher and a citizen I only had opportunity to come across to the Enacted Budget and not to the Executive Budget. Nevertheless, I’m glad that anyone could find easily in the site of the government and the ministry of Finance a version of the “SAFE” Law, and not only in donors sites (actually, I was not able to find it either in donors’ site in this year research).</p> <p><u>IBP Comment:</u> Answer “d” is maintained, because the Executive’s Budget Proposal is not considered available to the public, as per the OBI methodology.</p>	
<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> <ol style="list-style-type: none"> a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> About this question, we believe that the best answer would be “a” because in addition to how it was justified in No. 1, 4, and 5 of Article 18 of Law 3/2007, the expenditures are also classified by function and sub-function. However, these reports are not part of the budget proposal that is presented by the Government to the National Assembly for approval.</p> <p><u>Researcher Response:</u> I chose my answer “d” because this question is also about the Executive Budget that I still don’t know as a common citizen, not about the Enacted Budget.</p> <p><u>IBP Comment:</u> Answer “d” is maintained, because the Executive’s Budget Proposal is not considered available to the public, as per the OBI methodology.</p>	<p>d</p>

<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A summary table of the economic classification of expenditures is shown on p. 12 of the budget document, and an internal document with detailed classification, compatible with international standards, is shown as a 2 page attachment (following p. 36 of the budget document).</p> <p><u>Government Comment:</u> We believe that the best answer to this question would be "a", because in addition to the classifications mentioned in the answers to the questions above, all of the expenditures are classified and presented by the Government (Executive Power) to the National Assembly (Legislative Power) by Economic Classification of Expenditures due to what has been stipulated in No. 1 of Article 18 of Law 3/2007 and in paragraph b of No. 1 of Article 22 of the same Law.</p> <p><u>IBP Comment:</u> Answer "d" is maintained, because the Executive's Budget Proposal is not considered available to the public, as per the OBI methodology.</p>	<p>d</p>
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<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Internal document provided by the Budget Directorate as attachment to the 2009 Budget (following p. 36), showing classification by program and financing resources (13 pp) – <i>Resumo de despesas por órgão e fonte de recurso</i>.</p> <p><u>Government Comment:</u> We believe that the best answer to this question would be "a". The stipulations of No. 1 and 2 of Article 18 as well as Article 19 of Law 3/2007, Law about the State's Financial Administration, state and define the classification by programs. Although all expenditures are classified by programs, the report by program does not accompany the budget proposal that is submitted by the Government to the National Assembly for discussion and approval.</p> <p><u>IBP Comment:</u> Answer "d" is maintained, because the Executive's Budget Proposal is not considered available to the public, as per the OBI methodology; Peer Reviewer Two also mentions that the information is available only internally.</p>	<p>d</p>
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<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> <p>a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer to this question we believe is "b" because up to this date the MTEF - Medium Term Expenditure Framework has not been implemented. However, mechanisms and training have been initiated so that this practice becomes a reality. The budget proposal submitted by the Executive to the Legislature for approval does not even include aggregate levels of expenditure for at least 2 years after the budget year, so in other words multi-year estimates are not presented.</p>	<p>b</p>
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<p>6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> 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). 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. 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. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> We believe that the answer to this question would be "d". As answered in question 5, since there are no multi-year estimates, there are no aggregated expenditure estimates for at least 2 years after the budget year.</p>	<p>d</p>
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<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"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A summary table of the tax revenue components is shown on p. 11 of the budget document, and an internal document with detailed classification, compatible with international standards, is shown as a 2 page attachment (following p. 36 of the budget document).</p> <p><u>Government Comment:</u> We believe that the best answer to this question is "a." This is because the budget proposal submitted by the Executive to the Legislature included all of the revenues from both Institutional classification, by Source of Funds, as well as Economic Nature at its most basic detail as stipulated under paragraph a. of Article 22 of Law 3/2007.</p> <p><u>IBP Comment:</u> Answer "d" is maintained, because the Executive's Budget Proposal is not considered available to the public, as per the OBI methodology.</p>	<p>d</p>
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<p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> An internal document with detailed classification, compatible with international standards, is shown as a 2 page attachment (following p. 36 of the budget document).</p> <p><u>Government Comment:</u> We believe that the best answer to this question would be "a." As mentioned in the previous question about Article 22, the revenues are classified by the following criteria: institutional, funding source, as well as by economic nature of the revenue. Article 22, section 2 states that the revenues are classified by current and capital. Therefore, and taking into account the budget classifier, both grants, property income, and others are classified as capital revenue, which is part of the whole budget proposal that is submitted by the Executive to the Legislature for consideration and approval.</p> <p><u>IBP Comment:</u> Answer “d” is maintained, because the Executive’s Budget Proposal is not considered available to the public, as per the OBI methodology.</p>	<p>d</p>
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<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> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Even though in the "Nota de apresentacao do orçamento geral do estado" under the Progamacao macroeconomia gross projection figures are provided, this cannot be considered as valid to upgrade the researcher answer. I therefore agree with researcher answer.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> We believe that the most appropriate answer to this question is "b". The budget proposal that is submitted to parliament does not include the estimated revenues for subsequent years.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p>	<p>b</p>
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<p>10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Since this is similar to the comment given in the previous question, we believe that the most appropriate answer would be "d" because since estimated revenues are not provided at an aggregate level, then also a more detailed level of the estimated revenues for at least two years after the budget year is also not included in the budget proposal.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p>	<p>d</p>
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<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"> 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). b. Yes, the data reflect the outstanding debt at the end of the budget year. c. Yes, the data reflect the outstanding debt at the start of the budget year. d. No, data on the outstanding debt are not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> We believe that the most appropriate answer to this question would be "d". The Budget proposal that is submitted by the Executive to the Legislature for consideration and approval does not make any reference to the Government Debt Outstanding.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p>	<p>d</p>
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<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> Nevertheless, this information is shown on the Enacted Budget in the item Anexo II Despesas III.1.4 Juros da dívida</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Debt service payments are shown in an internal document (following p. 36 of the budget document).</p> <p><u>Government Comment:</u> The most appropriate response to this question would be "a." In the Budget proposal that is submitted by the Executive to the Legislature for consideration and approval includes information related to the interest on payment of Debts, both internal and external, to be paid in the budget year.</p> <p><u>IBP Comment:</u> Answer "b" is maintained, because the Executive's Budget Proposal is not considered available to the public, as per the OBI methodology.</p>	<p>b</p>
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<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"> a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer to this question is "d". Although there is an Office (Public Debt Management Office) that manages the public debt and publishes reports containing all this information, we think it would not be necessary to have this information on the Budget proposal.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p>	<p>d</p>
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<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> 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. b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. d. No, information related to the macroeconomic forecast is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The most appropriate response to this question would be "a." According to paragraph c of section 3 of Article 23 of Law 3/2007, the justification of the macroeconomic scenario and the what the revenue forecasts are based on and the setting of limits on the expenditures, including the assumptions of the various macroeconomic variables, are included in the budget proposal.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p> <p><u>IBP Comment:</u> Answer “d” is maintained, because the Executive’s Budget Proposal is not considered available to the public, as per the OBI methodology.</p>	<p>d</p>
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<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> We believe that the most appropriate answer to this question is "d". Although there is a base for the revenues and expenditures, there is no sensitivity analysis presented of these variables in the Budget proposal.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p>	d
<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u></p>	d

<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"> a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on revenues is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u></p>	<p>d</p>
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Estimates for Years Prior to the Budget Year	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ul style="list-style-type: none"> a. All expenditures are classified by administrative unit for BY-1. b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer to this question, we believe is "d" because, although expenditures are classified by administrative units and there are records of such expenditures (expenditures related to BY-1), they are not included in the budget proposal that is presented to legislature for consideration and approval.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p>	d

<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question, we believe is "d". Although there are records to expenditures that are classified by functional category related to BY-1, they are not included in the budget proposal that is submitted by the Executive to the Legislature for consideration and approval.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p>	<p>d</p>
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<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "a". In the Budget proposal submitted by the Executive to the Legislature for consideration and later approval, one of the graphs is the expenditures during the last five years classified by economic category according to section 2 of Article 22 of Law 3/2007.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p> <p><u>IBP Comment:</u> Answer “d” is maintained, because the Executive’s Budget Proposal is not considered available to the public, as per the OBI methodology.</p>	<p>d</p>
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<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> We think the best answer to this question would be "a". Although expenditures are classified by programs and there is information about them regarding BY-1, the respective graph is not included in the budget proposal that is submitted by the executive to the legislative body for approval in accordance with section 2 of Article 22 of Law 3/2007.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p> <p><u>IBP Comment:</u> Answer “d” is maintained, because the Executive’s Budget Proposal is not considered available to the public, as per the OBI methodology.</p>	<p>d</p>
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<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"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The most appropriate answer to this question would be "a". The methodology used to estimate the expenditures and revenues for the BY has as its base the calculation of revenues and expenditures of 9 months effectively carried out in BY-1. For as mentioned in paragraph b of number 3 of article 23, the preliminary balance of the State's General Budget execution for the current year is based on 9 months of execution of the relevant year.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p> <p><u>IBP Comment:</u> Answer "d" is maintained, because the Executive's Budget Proposal is not considered available to the public, as per the OBI methodology.</p>	<p>d</p>
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<p>23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate expenditure are presented. b. No, such prior-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The most appropriate response to this question would be "a." In the budget proposal that is submitted by the executive to the legislative body for consideration and approval includes the graph of the aggregated expenditures of at least 5 years prior to the BY. This graph is selected depending on what has been stipulated under number 2 of Article 23 of Law 3/2007.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p> <p><u>IBP Comment:</u> Answer "b" is maintained, because the Executive's Budget Proposal is not considered available to the public, as per the OBI methodology.</p>	<p>b</p>
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<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> <ul style="list-style-type: none"> a. 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). b. 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. c. 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. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "d". Although this data exists, for it is based on them that the aggregate is made, it is not included in the budget proposal that is submitted by the executive to the legislative body.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p>	<p>d</p>
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<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The most appropriate response to this question we believe is "a". Two years prior to the BY is used in the budget proposal that is submitted by the Executive to the Legislature so that expenditures reflect actual expenses.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p> <p><u>IBP Comment:</u> Answer "d" is maintained, because the Executive's Budget Proposal is not considered available to the public, as per the OBI methodology.</p>	<p>d</p>
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<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"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question, we believe is "d". Never is any historical data for the years prior to the BY adjusted to be comparable with the BY. However, nothing prevents them from being presented in other perspectives or other tables without changing the historical record.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p>	<p>d</p>
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<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "a". The budget proposal that is submitted to the legislature includes the graph of the revenues by economic classification according to the provisions of Decree-Law 4/2007 related to the BY as well as the past 5 years. It is important to point out that this is selected according to what has been stipulated under number 2 of Article 23 of Law 3/2007.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p> <p><u>IBP Comment:</u> Answer "d" is maintained, because the Executive's Budget Proposal is not considered available to the public, as per the OBI methodology.</p>	<p>d</p>
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<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"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "a". As mentioned in the answer of the previous question, revenues are classified by economic category in current as well as in capital according to the provisions of number 2 of Article 22 of Law 3/2007. They are individually registered respecting the Specification principle according to what has been stipulated under paragraph d number 1 of Article 13 of Law 3/2007. Since related to this question is the matter of capital revenues, according to the classifier approved by Decree-Law 4/2007, both revenues of the BY as well as of the previous years are classified and accompany the budget proposal that is submitted to the Legislature.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p> <p><u>IBP Comment:</u> Answer “d” is maintained, because the Executive’s Budget Proposal is not considered available to the public, as per the OBI methodology.</p>	<p>d</p>
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<p>29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "a". As referenced in the answer to question 22 concerning the expenditures, the actual revenues in BY-1 are effectively carried out during 9 months and it is based on these 9 months that the realization is estimated on until the end of the year in question.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p> <p><u>IBP Comment:</u> Answer "d" is maintained, because the Executive's Budget Proposal is not considered available to the public, as per the OBI methodology.</p>	<p>d</p>
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<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> <p>a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "a". In the budget proposal that is submitted by the executive to the legislative body there is a graph (TFO - Table of Financial Operations) that also includes the aggregate revenues of at least 5 years before the BY. This graph is selected according to what has been stipulated under number 2 of Article 23 of Law 3/2007.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p> <p><u>IBP Comment:</u> Answer "b" is maintained, because the Executive's Budget Proposal is not considered available to the public, as per the OBI methodology.</p>	<p>b</p>
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<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"> a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "a". Similar to the answer of the previous question, the revenues are classified and presented by the Executive to the Legislature in its most basic detail by economic category for at least five years before the BY. Also this graph is selected according to what has been stipulated under number 2 of Article 23 of Law 3/2007.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p> <p><u>IBP Comment:</u> Answer "d" is maintained, because the Executive's Budget Proposal is not considered available to the public, as per the OBI methodology.</p>	<p>d</p>
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<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question is "a". BY-2 is taken as the base year so that the revenues reflect actual incomes.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p> <p><u>IBP Comment:</u> Answer "d" is maintained, because the Executive's Budget Proposal is not considered available to the public, as per the OBI methodology.</p>	<p>d</p>
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<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "d". Although there is an Office in the Treasury Department that is responsible for managing the state debt and that keeps and publishes this information, but the fact is that no information related to the debt of the previous year, BY-1, is included in the executive budget.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p>	<p>d</p>
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<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for government debt are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question is "d". As mentioned in the answer of the previous question, there is an Office that is responsible for these matters and deals with the data related to the debt and published information about it, but this information is not included in the budget proposal of the executive.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p>	d
Comprehensiveness	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d

<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"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "a". Regarding the provisions set in paragraphs <i>b</i> and <i>c</i> of Article 13 of Law 3/2007, all of the expenditures and revenues of both the State Subsector as well as the local and regional power are recorded in the budget. And related to the local and Regional power, the transfers for the BY are reflected on the budget according to the budget classifier approved by Decree-Law 4/2007.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p> <p><u>IBP Comment:</u> Answer "d" is maintained, because the Executive's Budget Proposal is not considered available to the public, as per the OBI methodology.</p>	<p>d</p>
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37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?
- a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.
 - b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.
 - c. Yes, some information is presented, but it lacks important details.
 - d. No, information on transfers to public corporations is not presented.
 - e. Not applicable/other (please comment).

Citation:

Comment:

Nevertheless, this information is shown on the Enacted Budget in the item *Anexo II | Despesas | Transferências Correntes*

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: The best answer to this question would be "a". As mentioned in the answer of the previous question, when it comes to transfers to public corporations, they are interpreted as transfers to a state agency, assigned to a body, and are included in the general state budget for the BY in compliance with the conditions in paragraph f of number 3 of article 23 of Law 3/2007.

Researcher Response: See comment under Question 1.

IBP Comment: Answer "d" is maintained, because the Executive's Budget Proposal is not considered available to the public, as per the OBI methodology.

d

<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "d". No information about the quasi-fiscal activities is included in the budget proposal that is submitted by the Executive to the Legislature for consideration and approval.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p>	d
<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "d". Although this information exists, the budget proposal of the Executive for the BY that is submitted by the Executive to the Legislature does not provide any information about the financial assets held by the Government.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p>	d

<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"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "d". Similarly to the answer given in the previous question, the budget proposal for the BY presented by the executive to the Legislature does not provide any information about the financial assets held by the Government.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p>	<p>d</p>
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<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"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question is "a". The expenditure arrears are dealt with in Article 30 of Law 3/2007. When this occurs, they are classified in a separate item (360000-Current Expenditures of Previous Years when dealing with current expenditures, and 440000-Capital Expenditures of Previous Years when dealing with Budget Classifier), and in each administrative unit to which they are related to and presented in a consolidated way on the budget proposal for the BY.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p> <p><u>IBP Comment:</u> Answer “d” is maintained, because the Executive’s Budget Proposal is not considered available to the public, as per the OBI methodology.</p>	<p>d</p>
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<p>42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "d". The budget proposal that is submitted by the Executive to the Legislature does not include any information related to the contingent liabilities.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p>	<p>d</p>
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<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "b". Regarding future liabilities and in the case of civil service pensions, they are classified in a separate item (320000-Employer Contributions, according to the Budget Classifier approved by Decree-Law 4/2007) in an administrative unit and consolidated on the Budget of the BY. However, there are other future liabilities that are not reported on the budget proposal for BY.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p> <p><u>IBP Comment:</u> Answer “d” is maintained, because the Executive’s Budget Proposal is not considered available to the public, as per the OBI methodology.</p>	<p>d</p>
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44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?

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

Citation:

Comment:

See Annex: *Anexo I | Receitas | Financiamento do Banco Mundial*. This Annex, however, is only accessible to the public while it is included in the Enacted Budget. Therefore it cannot be used to answer this question: hence, answer "d" is provided.

Researcher Response to this Question was "d"

Peer Reviewer One Comment: All sources of donor assistance are provided. Please follow this link from the webportal of the national assembly <http://www2.camara.gov.br/saotomeeprincipe/oge-e-gop/oge2009.PDF/view>. The same information is reported into the Annex I of the budget. But the researcher argument on accessibility is right but can be used to upgrade it to "d." An appropriate response to this question would be "a."

Peer Reviewer Two Comment:

Government Comment: The best answer to this question is "a". In fact, it can be stated, according to the provisions of section 6 of the Budget Classifier approved by Decree-Law 4/2007, that any budget expenditure of the State registered in the State's General Budget proposal for the BY submitted by the Executive to the Legislature comes obligatorily classified by source of resources that individualizes the origin of the resources. When resources have an origin from donations or financing, the Resource Source comes with a detail in order to individualize and identify the donor or financier.

Researcher Response: See comment under Question 1.

IBP Comment: Answer "d" is maintained because, as mentioned by Peer Reviewer One, the information is only publicly available in the website of the National Assembly, while the question is explicitly asking whether information is included in the Executive's Budget Proposal or its supporting documentation. This is the case, but given that the Executive's Budget Proposal is considered not available as per the OBI methodology, the assessment of this question does not change, "d."

d

<p>45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "d". The Budget proposal that is submitted by the Executive to the Legislature for consideration and approval does not include any tax expenditures.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p>	<p>d</p>
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<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "a". Pre-determined revenues are treated on the Budget Classifier as earmarked revenues according to the stipulations in paragraph <i>f</i> of section 1 as well as section 2 of Article 13 of Law 3/2007. Therefore, the classification of revenues according to the source of resources demonstrates the connection link from the time of budget planning between revenue and expenditure through links created that allow identifying the origin of resources that will fund the fixed costs. Therefore, the proposal that is submitted by the Executive to the Legislature for consideration and approval contains the graph of expenditures by source of resources and the consequent linkage of source of funding that they will cover.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p> <p><u>IBP Comment:</u> Answer “d” is maintained, because the Executive’s Budget Proposal is not considered available to the public, as per the OBI methodology.</p>	<p>d</p>
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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?

- a. One percent or less of expenditure is dedicated to secret items.
- b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.
- c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.
- d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.
- e. Not applicable/other (please comment).

Citation:

Comment:

Nevertheless, this information is shown on the Enacted Budget in *Anexo II | Despesas | III.1.5.4 | de Carácter Reservado*. The item does not specify the nature of the reserved expenditure and marks 0,05% of the total

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: The best answer to this question would be "e". All expenses on the Budget proposal are classified to the smallest detail and therefore there is not any charge with secret expenses, whether in the context of National Defense or National Security. Regarding the comment made above, the expenditures of a reserved nature that are found in the State's General Budget in item (353 200-Expenditures of a Reserved Nature) refers to aid given to sovereign bodies and members of government to meet some expenses inherent to their office as stated in the Information Proposal without a number of the Budget Administrative Unit that was approved in the Council of Ministers on August 11, 2005 (this IP sets a ceiling for subsidies of a Reserved Nature).

Researcher Response: See comment under Question 1.

IBP Comment: Answer "d" is maintained, because the Executive's Budget Proposal is not considered available to the public, as per the OBI methodology.

d

The Budget Narrative & Performance Monitoring		
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "a". Apart from the budget proposal that is submitted equally by the executive to the legislature, a bill is also submitted of Large Options of the Plan (GOP) that defines the reference of the government program areas, policy options, programs (those that are tied to a particular sub-function and this to a function), measures and results, by body and within this body by administrative units, thereby making a connection between the government’s program and the budget approved for each BY.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p> <p><u>IBP Comment:</u> Answer “d” is maintained, because the Executive’s Budget Proposal is not considered available to the public, as per the OBI methodology.</p>	<p>d</p>	

<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> <ul style="list-style-type: none"> 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. b. Yes, information is presented, highlighting the major policy goals, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "d". The proposal of the GOP bill that is submitted makes reference to only the BY budget, which makes it so that it has to be submitted every year by the executive to the legislature.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p>	<p>d</p>
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<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">a. Non-financial data are presented for all programs.b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.c. Non-financial data are presented for programs representing less than two-thirds of expenditure.d. No non-financial data are presented.e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "d". Neither in the budget proposal nor in the GOP proposal that is submitted is there any data on the actual numbers of beneficiaries from the expenditure programs — no financial data is presented.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p>	d
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<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "d". Although the financial data is very useful for evaluating the execution of the programs, they are not provided as mentioned in the answer to the previous question.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p>	<p>d</p>
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<p>52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "d". Although the classification guidelines is functional and programmatic and the expenditures are classified by programs, it still has not been the practice of elaborating the budget by programs neither to elaborate the MTEF - Medium Term Expenditure Framework nor the MTEFS - Medium Term Expenditure Framework Sector and therefore the performance indicators are not presented.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p>	d
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "d". As mentioned in the answer to the previous question, since there has not been a practice of budgeting according to programs, indicators have also not been designed that serve as support to check if there has been progress towards achieving the goals of pre-established policies.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p>	d

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "d". As mentioned in the answer to the previous question, since there is no practice of budgeting according to programs, it has not been the practice of using performance indicators nor performance goals and therefore they are not presented in the budget proposal that is submitted by the executive to the legislature for consideration and approval.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p>	<p>d</p>
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<p>55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?</p> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on policies intended to alleviate poverty is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question is "d". Although there is a report of expenditures that favor the poor, according to the suitable nomenclature approved by [<i>missing</i>], published in "Diário da República" No. XXXX, this report does not present information about the policies intended to directly benefit the country's most impoverished populations, nor does the BY budget proposal include what is submitted by the executive to the legislature for consideration and approval.</p> <p><u>Researcher Response:</u> See comment under Question 1.</p>	d
Additional Key Information for Budget Analysis & Monitoring	
<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>	

56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?

- a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

The answer has been downgraded from the OBI 2008 (from "c" to "d") for the following reason: in the OBI 2008 there was some information (very little) provided in here: <http://www.nigeriasaotomejda.com/>, but apart from that oil income that was really widely published at the time, nothing else was released. This year we did not even get any updated information about oil incomes in Sao Tome e Principe (for example what is happening in the JDA budget in the STP/Nigeria Joint Development zone). So no information whatsoever is provided: "d" applies.

d

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: The best answer to this question would be "a". Although it is not the practice of the budget proposal to contain changes made to the percentages of taxes or revenue systems, when these alterations exist they are published in the "Diário da República" before they begin to be executed. One example is Law No. xxxxxx and Law No. xxxxx that amended and implemented the law of IRS - Tax over Singular People Income and IRC - Tax over Collective People Income.

IBP Comment: Answer "d" is maintained, because the Executive's Budget Proposal is not considered available to the public, as per the OBI methodology.

<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"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question is "d". No analysis of the distribution of tax burden is presented.</p>	<p>d</p>
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<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"> a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with IFI assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Contrarily to the previous study (OBI 2008), in the survey taken by cable this time, it was not possible to find on the site of IFI'S World Bank, FMI and EU information report related to the STP.</p> <p><u>Peer Reviewer One Comment:</u> The aggregate amounts from IFI contributions into the 2009 budget are presented but nothing related to the conditions. Even though this information can be tracked from the individual webportal of the IFIs, we cannot upgrade the answer. Therefore I agree with the researcher answer.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question should be "d". In fact no information concerning the explanation of the conditions associated to the support of financial institutions is published, nor is it recorded in the budget proposal that is submitted by the executive to the legislature for consideration and approval.</p>	<p>d</p>
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<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with donor country assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Same response as in question 58. I agree with the researcher answer</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "d". There is no information provided about the conditions associated to donations coming from other countries on the budget proposal for BY.</p>	d
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it provides a summary that is very informative. Yes, it provides a summary that is somewhat informative. Yes, but the summary is not very informative. No, it does not provide a summary. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The document "Lei nº 2/2009" that supports the Budget was enacted in the Diário da Republica with a little summary of the Budget. However, I don't have any information that indicates that the government produces also a summary in its Budget proposal.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question is "d". The public is not given a summary of the budget neither before nor after its delivery by the executive to the legislature for consideration and approval.</p>	d

<p>61. Does the executive publish a "citizens budget" or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "d". A citizen's budget proposal is not produced neither published.</p>	<p>d</p>
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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)?

- a. Yes, thorough definitions of budget terms are provided.
- b. Yes, definitions are provided, but some details are excluded.
- c. Yes, some definitions are provided, but it lacks important details.
- d. No, definitions are not provided.
- e. Not applicable/other (please comment).

Citation:

Comment:

A support document published on the 5th February 2007 | Sao Tome and Principe | Diário da Republica | Decreto n° 4/2007 | aprova o "Classificador Orçamental (Orçamental Classifier)." This document is published in the Diario da Republica. To obtain the Diario da Republica you should go to the Ministério da Justiça and ask for it. Any member of the public can do this.

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: The best answer to this question would be "a". All the definitions, whether technical or nontechnical, are provided and appear on the Budget Classifier approved by Decree-Law 4/2007 published in the "Diário da República" No. 3 on February 5, 2007, which is accessible to all citizens who go to the Reprographics and Information Technology Center of the Ministry of Justice.

Researcher Response: I chose my answer "d" because the "Classificador Orçamental" provides lots of budget technical and non technical terms as I mentioned, but it's not clearly a glossary. Answer "c" is appropriate to the question.

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

C

63. Do citizens have the right *in law* to access government information, including budget information?
- Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.
 - 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.
 - 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.
 - No, the right to access government information has not been codified into law, or this right does not include access to budget information.
 - Not applicable/other (please comment).

Citation:

Comment:

The Constitution of STP still makes no mention about the right of citizens to access government information.

I based my opinion on the fact that Parliament put the Administrator of GRIP, the Office of Records and Public Information Office, Antonio Quintas, in office only on July 23, 2008. In Chapter I, Art 1 on rules of Openness and Transparency, a reference is made to the right to information.

However, it speaks specifically about the right that citizens have to obtain information about oil activity only. It does not make reference to a general right to information, nor right to budget information

http://www.correiodasemana.info/spip.php?page=article_pdf&id_article=431

<http://www.juristep.com/legis/Gabinete.registo.pdf>

Researcher Response to this Question was “d”

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: The best answer to this question would be "a". Although there is nothing stated in the constitution of São Tome on the rights of citizens to access government information, the Office of Records and Public Information Office was created by the Law that is responsible to publish some information for anyone that is interested.

Researcher Response: See initial comment above.

IBP Comment: IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries.

d

64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the Executive's Budget Proposal if they request it (for example, from a ministry or agency)?

- a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

The researcher answer is acceptable. By the way, I tried to exercise this right upon several departments. But in most cases they wanted a prior letter from their hierarchical administration.

Peer Reviewer Two Comment:

Government Comment: The best answer to this question would be "a". Citizens are entitled to any type of budget information, even those related to national security or military intelligence, considering that on the budget the expenditures are classified down to the smallest detail of the expenditure. Because at that time we did not have a site where we could publish this information, it was available to any users who would come to the Budget Administrative Unit for this effect. Furthermore, the Budget Administrative Unit has always produced and published the Book and Reprint of the Budget for the BY that also had all the information on the implementation of the BY-1 that was delivered to every institution of the state as well as to the public who asked for a copy.

IBP Comment: IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.

d

<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the Executive's Budget Proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated non-financial expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "d". Since preparation according to programs has not been the practice and although the GOP (Large Options of the Plan) contains information on programs, measures, and expected results, it has not been the practice to produce documents containing any non-financial information regarding them. Therefore, because there is no such information, they are not published and consequently the citizens cannot obtain it.</p>	<p>d</p>
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Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> It's important to say that the Government sent the Budget proposal to the Legislature in October the 31st 2008. It was approved by the parliament on December the 23rd 2008. This information was given by people that work in the Parliament, although my contacts could not assure whether the Legislature knew with at least 2 weeks in advance that the government would present the Budget on this date.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> Basically there provision on the budget calendar with respect to the enactment but in practice it is unknown to the normal citizens or the MP. Therefore the researcher answer is acceptable.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "a". According to stipulations in Article 24 of Law no. 3/2007, which amended the provisions of Article 24 of Law no. 37/2007, the Executive has until October 30 each year to submit to Legislature the budget proposal for BY+1.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.</p>	d

<p>67. Does the executive release to the public its timetable for preparation of the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget's formulation)?</p> <p>a. Yes, a detailed timetable is released to the public. b. Yes, a timetable is released, but some details are excluded. c. Yes, a timetable is released, but it lacks important details. d. No, a timetable is not issued to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "b". There is a resolution from the Minister who oversees the department of Finance and the circular letter of the Budget Administrative Unit with the guidelines, deadlines, and the methodology for establishing the budget, which is approved by the Council of Ministers and sent to all intervening parties in the process and remains available in Budget Administrative Unit for consultation by any user who wants to check it.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" since the document is not considered "publicly available" as per the OBI methodology.</p>	<p>d</p>
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<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "b". There is a resolution from the Minister who oversees the department of Finance and the circular letter of the Budget Administrative Unit with the guidelines, deadlines, and the methodology for establishing the budget, which is approved by the Council of Ministers and sent to all intervening parties in the process and remains available in Budget Administrative Unit for consultation by any user who wants to check it.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of legislators. b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. c. Yes, the executive holds very limited consultations, involving only a few members of the legislature. d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "b". Throughout the government's budget process it uses the minister who oversees the area of Finance and the minister who oversees the area of Parliamentary Affairs to receive from the Members of the Committee of the economic departments in order to make it known and receive from them sustainability about the measures to be implemented by the instruments concerned.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "a". On the calendar for preparing the general budget of the State Government there are meetings with the Council for Social Dialog, which includes members of civil society and several unions, at which time all the assumptions underpinning the budget are discussed, one of them, for example, is the increase of wages for public employees when this is needed.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year. b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. d. The executive does not release a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not release a pre-budget statement, at least that we could come across carrying out this research. I ask the authorities whether the document is produced or not but still I'm not provided with the answers.</p> <p><u>Peer Reviewer One Comment:</u> The budget circular is internally used within the government department but not substantial document can be considered as pre-budget statement. It is therefore difficult to track the release of the pre-budget statement to the public. I agree with the researcher answer.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "d". The executive does not publish a pre-budget report because it is not prepared as such. The document that is produced is a circular letter from the Budget Administrative Unit and the Resolution from the Minister of Planning and Finance, which are both approved by the Council of Ministers.</p>	<p>d</p>
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<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "d". The fact is that no information about the Pre-Budget Report is presented since it is not prepared. Although there is a program called PRGF (Program for Poverty Reduction and Growth Facility) made with the IMF whereby there has been partnership with them in defining the CFMP - Medium Term Fiscal Scenario, whereby the GDP Growth is calculated and expected inflation is defined—the prediction of the entire macroeconomic scenario for the BY—but this report is not presented to the public.</p>	<p>d</p>
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<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "d". Since no pre-budget report is produced, there is no description of the government's policies and priorities, although the government's policies are stated in the Large Options of the Plan that is also presented to the Legislature for consideration and approval.</p>	<p>d</p>
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Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> The legislature receives the budget at least three months before the start of the budget year. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. The legislature receives the budget less than six weeks before the start of the budget year. The legislature does not receive the budget before the start of the budget year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Prime Minister Rafael Branco comments in a meeting with the Diaspora when preparing the Budget: in 2008 the government would do an effort to send the Budget to the legislature for the 1st time in S. tome with some anticipation. The Sent to Legislature on October the 31st.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "b". The proposed budget is submitted by the Executive to the Legislature no later than October 31 of the year IN-1 in accordance with the stipulations in Article No. XXXX of Law No. XXXX, which repealed the provisions of Article 24 of Law 3/2007.</p>	b

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ul style="list-style-type: none"> a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "a". Once the budget is submitted to the Legislature, there are committees (Special Committee of the National Assembly) that deal with the analysis and discussion of the various budget issues contained in the budget before it is submitted to the plenary of the Assembly for approval as a whole, in its details, and in general.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "a". As mentioned in the answer to the previous question, throughout the phase of preparation, presentation, discussion, and approval of the budget, it is discussed in the Committees of the Assembly Rationale for Specificity (i.e. details of Administrative Unit, Source of Funds, Geographical Location, etc.) and transmitted online by the S. Tome and Principe National Radio and excerpts, when approved, by São Tome TV and the session is open for any member of civil society who wants to watch it.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. c. Yes, a limited number of hearings are held in which testimony from the public is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The best answer to this question would be "d". Although the discussion section of the budget is open to the public, there is no room for opinions to be heard from the public since it is implied that the public and civil society is already represented by its worthy representatives, the Deputies.</p>	d
<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d

<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <p>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</p> <p>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The Legislature is provided information on spending on secret items but some details are excluded. See information shown on the Enacted Budget in <i>Anexo II Despesas III.1.5.4 de Carácter Reservado</i>. The item doesn't specify the nature of the reserved expenditure and marks 0,05% of the total</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>b</p>
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<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <ul style="list-style-type: none"> a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget. b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations. c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited. d. No, the legislature does not have any authority <i>in law</i> to amend the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> This answer was based on interviews with the legislators, who mentioned the existence of a law, allowing the legislature to have unlimited authority to amend the budget. The name and number of the law, however, were not provided.</p> <p><u>Peer Reviewer One Comment:</u> The role and mandate of the “Assembleia Nacional” is clearly specified, including the amendment power. See the “Título IV” of the Constitution of STP available at http://www2.camara.gov.br/saotomeeprincipe/constituicao/constituicao-da-republica-democratica-de-s.tome-e#a92</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p> <p><u>Researcher Response:</u> We agree. However, I still didn’t manage to find the exact data about the number of the Law in the constitution.</p>	a
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<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> The Enacted Budget is only available to the public throughout the Diario da Republica. This means that if someone wants to know the Budget approved by the legislature, they have to look it up in the Diário da Republica. To get this document any citizen should go to the Ministry of Justice and ask for it to get a copy. This year this answer shows a downgrade from the OBI 2008 (from "c" to "d"): this is because the enacted budget for the BY 2009 did not even seem to contain all the departmental totals.</p> <p><u>Peer Reviewer One Comment:</u> The researcher answer is valid as even departmental totals are not provided. These departmental totals are only provided for donor assistance and capital investments.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>d</p>
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Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive doesn't release to the public a year-end report, although the government submits regular information and reports to donors. This information is not considered to be available to the public as it is not published in any government support of information (e.g. website). For the purpose of this 2009 Budget research, we couldn't find reports about STP, not even in the donors' websites.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d
<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> Yes, in-year reports cover all expenditures. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. Yes, in-year reports cover less than two-thirds of expenditures. No in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d

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

<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ol style="list-style-type: none"> In-year reports on actual revenue collections by source of revenue are released at least every month. In-year reports on actual revenue collections are released at least every quarter. In-year reports on actual revenue collections are released at least semi-annually. In-year reports on actual revenue collections by source of revenue are not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> No report on actual revenue collections can be tracked from the <i>Ministério do Plano e Finanças</i>.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d
<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ol style="list-style-type: none"> In-year reports cover the actual revenue collections of all sources of revenue. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. In-year reports on actual revenue collections are not released to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d

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

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

<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive doesn't release to the public a mid-year review, although the government submits regular information and reports to donors. This information is not considered to be available to the public as it is not published in any government support of information (e.g. website). For the purpose of this 2009 Budget research, we couldn't find reports about STP, not even in the donors' websites.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>d</p>
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<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> 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. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. 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. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d
<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d

<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>d</p>
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96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain *minimal* level specified in law or regulation)?
- Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
 - Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
 - Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
 - No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).
 - Not applicable/other (please comment).

Citation:

Comment:

Under article 35 of the State's Financial Administration System Law (Lei do SAFE), the Government may substitute the funds within the limits established by the legislative in the Budget Law.

Researcher Response to this Question was "d"

Peer Reviewer One Comment: In questioning the MPs in term of how this article (35 of SAFE) is applied, it seems that the executive seeks that approval after shifting funds. Therefore, I suggest that a more appropriate response to this question would be "c."

Link: http://www.min-financas.st/pdf/do/classificador/3_2007.pdf

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

Researcher Response: I changed my answer according with peer review one, although he says "it seems that," which is not objective evidence, but a subjective statement.

IBP Comment: IBP editors chose answer "d." The legislation prescribes that the executive can shift funds between administrative units without prior authorization of legislature, given that the total approved amount is not exceeded. In case the planned change is significant, the executive informs the legislative through a letter. Answer "d" was chosen, to maintain consistency of assumptions across countries.

d

<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ul style="list-style-type: none"> a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. d. No, the procurement process was not open and competitive in practice. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Among others, the Auditing Court 2008 report highlights the "Synergie" as a huge irregularity regarding public expenditures, notably, public works or contracts signed in a not completely clear manner. The Auditing Court said they didn't know about the contract as the Santomean law sustain and appeals for the investigation of the Santomean General Attorney. STP denounced the contract and was condemned to pay a penalty of \$USD3 million US dollars "with the contributors money", as for the Auditing Court report (pg 47-48).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>d</p>
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<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Supplemental budgets are submitted when a new cabinet comes into office during the fiscal year or to regularize expenditures not provided in the initial Budget.</p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u> This researcher answer seems to do not be exact. Opinions are diverse within the national assembly on this. But many people reported that supplement budgets are approved before the funds are spent. Therefore I suggest that a more appropriate response to this question would be “a.”</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p> <p><u>Researcher Response:</u> I chose to keep my answer “b” because of other cases reported publicly in the past stating that there was funds already spent that gone later on to the parliament to seek approval later on (case of ex-ministry Delfim Neves).</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>b</p>
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<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> Supplemental budgets are generally equal to 2 percent or less of the original budget. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. 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. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> On the ground that insufficient information is available the researcher answer can be accepted.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d
<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. Expenditures are approved after the funds are expended, but before the end of the fiscal year. Expenditures are approved after the end of the fiscal year, for example in the next budget. Such expenditure takes place without legislative approval. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> According to the SAFE (State's Financial Administrative System) Law (article 13), there cannot be funds with no specific purpose in the budgets. Moreover, in practice, whenever emergency funds might need to be spent, the government would not ask for legislative permission.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d

Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ul style="list-style-type: none"> a. The report is released six months or less after the end of the fiscal year. b. The report is released 12 months or less (but more than six months) after the end of the fiscal year. c. The report is released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive doesn't release to the public a year-end report, although the government submits regular information and reports to donors. This information is not considered to be available to the public as it is not published in any government support of information (e.g. website). For the purpose of this 2009 Budget research, we couldn't find reports about STP, not even in the donors' websites.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> A Year-End Report is not released</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> This type of report is not released</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). d. No explanation of the differences is provided, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d
<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d

<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key issues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented on extra-budgetary funds, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d
<p>The Independence and Performance of the Supreme Audit Institution</p>	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> Final audited accounts are released to the public six months or less after the end of the fiscal year. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> For the purpose of this research, the Audit Report <i>Relatório de Atividades do Ano 2008 - Tribunal de Contas da República Democrática São Tomé e Príncipe</i> is not considered available to the Public</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ol style="list-style-type: none"> All expenditures have been audited and the reports released to the public. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. Expenditure representing less than two-thirds of expenditure have been audited. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ol style="list-style-type: none"> The annual audit report(s) includes one or more executive summaries summarizing the report's content. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	b

<p>114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <p>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The law establishing the SAI (dating from 2002/03; number not available) includes as a safeguard that only Parliament would have the power to remove the head of the SAI, and only in cases where concrete accusations of malfeasance can be proven.</p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <p>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</p> <p>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</p> <p>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</p> <p>d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d

<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Under Law no.3/99 of the 20th August 1999, the audit court investigative mandate have a broad scope, including investigations over ministries, public organizations and institutes, and any act that origins public expenditures.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> 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. 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. 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. 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. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The audit court (and the judiciary in general) constantly claims for additional funds.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	C

<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none">a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The SAI does not undertake audits of the security sector</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>d</p>
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<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. No, the SAI does not maintain any formal mechanisms of communication with the public. Not applicable. <p><u>Citation:</u></p> <p><u>Comment:</u> Officials in the auditing court confirm that there still exists a formal weekly mechanism of communication with the public, which has been effectively used.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b
<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> Yes, all audit reports are scrutinized. Yes, most audit reports are scrutinized. Yes, some audit reports are scrutinized. No, audit reports are not scrutinized. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The legislature committees do not technically scrutinized the audit reports.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> A local internet newspaper made available in September 2009 an Open Letter sent from the Minister of Plan and Finance, answering in some way to the Auditing Court report, and rejecting all the auditing findings that speaks about lack of transparency. Please see http://www.telanon.info/diversos/2009/09/02/1824/ministra-do-plano-e-financas-escreve-carta-aberta-a-sociedade-como-resposta-ao-relatorio-do-tribunal-de-contas-e-em-particular-para-as-denuncias-de-corrupcao-feitas-pelo-presidente-francisco-pires/</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>d</p>
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<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Such a report is not produced.</p> <p><u>Peer Reviewer One Comment:</u> Such report does not exist. But some people argue that some "<i>note verbale</i>" are drafted by the SAI and sent to various head of ministerial departments for internal used only. So the researcher is acceptable.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d
<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Legislators are not provided audit reports on secret items</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d