Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

Table 1. Key Budget Documents

<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Na</td>
<td>2014</td>
<td>na</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>Relatorio de fundamentação do</td>
<td>2014</td>
<td>November 5, 2013</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>Dotação Orçamental por órgão</td>
<td>2014</td>
<td>November 5, 2013</td>
</tr>
<tr>
<td>-------------------------</td>
<td>------------------------------</td>
<td>------</td>
<td>------------------</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>Lei do OGE para 2014</td>
<td>2014</td>
<td>January 24, 2014</td>
</tr>
<tr>
<td>Citizens Budget (for EBP or Enacted Budget)</td>
<td>Orçamento Cidadão</td>
<td>2014</td>
<td>February 24, 2014</td>
</tr>
<tr>
<td>In-Year Report</td>
<td>Balanço Geral da Execução</td>
<td>2013</td>
<td>na</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>na</td>
<td>2013</td>
<td>na</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>na</td>
<td>2013</td>
<td>na</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>Relatorio de Revisao do OGE 2013</td>
<td>2013</td>
<td>na</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>Contas geral do estado</td>
<td>2013</td>
<td>na</td>
</tr>
<tr>
<td>Audit Report</td>
<td>Relatório de parecer sobre a conta geral do estado</td>
<td>2013</td>
<td>na</td>
</tr>
</tbody>
</table>


**Comments:** In-year reports and a mid-year review were produced but only for internal purposes, and are not available to the public.

**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.

**Comments:** I don't know when the survey was completed and it is true that no year-end report was published for 2013 (as of December 2014). If the budget execution year we are looking at is 2014, the government would have 12 months to publish the
2013 budget execution report and this deadline would not be passed until December 31, 2014. Moreover, a year-end report for 2012 was published in August 2013 and I think that in this case it may qualify as a relevant document for this survey (it was published 8 months after the end of the fiscal year). I think it is important to point out that the government has failed to follow up on the timely August 2013 year-end report publication but the OBS methodology may dictate that we take the 2012 year end report into consideration. Moreover, an audit report (parecer) for the 2012 year-end report has actually been published (report: http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Contas%20de%20Angola/ContaGeralEstado/Parecer%20sobre%20Conta%20do%20Estado-%202012.pdf and recommendations: http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Contas%20de%20Angola/ContaGeralEstado/Anexo%20Recomenda%C3%A7%C3%B5es%20Gerais%20-%202012.pdf). Given that the deadline for a 2013 audit report is not passed until June 2015 (Jan 2014 + 18 months) OBS methodology would indicate 2012 as a relevant budget year to assess the audit report. I miss a source for saying that the in-year and mid-year reports were published for internal purposes. I am not sure they were but haven’t had a chance to interview government officials about it as the researcher may have done. I think it is worthwhile to list the 2013-2017 National Development Plan (Plano Nacional de Desenvolvimento) as a supporting document as the linkages are quite strong, particularly regarding medium-term budget framework and performance indicators for specific sectors. It’s available here: http://www.minfin.gv.ao/docs/dspPnd.htm

**RESEARCHER’S RESPONSE**

Documents considered are based on those publicly available before 30 June 2014. Various people from within and outside the government were consulted about this. I do not agree that one should consider the national development plan as part of the budget proposal documents although it is a document cited in the proposed budget, it is not part of the set of documents submitted for approval in the National Assembly.

### Table 2a. Details about Availability

<table>
<thead>
<tr>
<th>Angola</th>
<th>Budget Documents</th>
<th>Is it produced at all?</th>
<th>Is it produced for internal purposes only?</th>
<th>Is it published too late compared to the accepted timeframe?</th>
<th>Is it available to the public in hard copy, with charge?</th>
<th>Is it available to the public</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Pre-Budget Statement</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>Executive’s Budget Proposal</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td></td>
<td>Enacted Budget</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>Citizens Budget</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Question</td>
<td>Angola</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------------------------------------------------------------------------</td>
<td>------------------------------------------------------------------------</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>In hard copy, NO charge?</strong></td>
<td>No</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Is it available to the public in soft copy, with charge?</strong></td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Is it available to the public in soft copy, NO charge?</strong></td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Is it available to the public online?</strong></td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>If available online, provide internet/URL address</td>
<td>Na</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Is it machine readable? [only for electronic copies]</strong></td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Is there a “citizens version” of the budget document?</strong></td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Sources:** All documents mentioned above can be found on the main Ministry of Finance website:
www.minfin.gv.ao/index.htm

**Comments:** The Enacted Budget (Lei do Orçamento Geral do Estado) is published by the national press (Imprensa Nacional) and can be bought at a small cost. See: http://www.imprensanacional.gov.ao/index.php?id=137

**PEER REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

Table 2b. Details about Availability

<table>
<thead>
<tr>
<th>Angola Budget Documents</th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it published too late</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

Na: Not applicable
compared to the accepted timeframe? & Yes & Yes & Yes & Yes
Is it available to the public in hard copy, with charge? & No & No & No & No
Is it available to the public in hard copy, NO charge? & Yes & Yes & Yes & Yes
Is it available to the public in soft copy, with charge? & No & No & No & No
Is it available to the public in soft copy, NO charge? & Yes & Yes & Yes & Yes
Is it available to the public online? & Yes & Yes & Yes & Yes
If available online, provide internet/URL address & na & na & na & na
Is it machine readable? & Yes & Yes & Yes & Yes
[only for electronic copies] & No & No & No & No
Is there a “citizens version” of the budget document? & Yes & Yes & Yes & Yes

**Sources:** In-Year Reports, Mid-Year Reviews, Year-End Reports and Audit Reports are not available to the public. The latest budget execution report available is from 2012 [http://www.minfin.gv.ao/docs/dspRelExecOGE.htm](http://www.minfin.gv.ao/docs/dspRelExecOGE.htm)

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Please provide a source to provide evidence that the 2013 In-Year Reports, Mid-Year Review, Year-End Report and Audit Reports are indeed produced for internal purposes. This is not true by default.

**RESEARCHER’S RESPONSE**

I contacted the responsible area for the budget within the Ministry of Finance, members of the National Assembly, and journalists working on economy.

**Table 3. When Are the Key Budget Documents Made Available to the Public?**

**Angola**

Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?
### Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?

- **100.** At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- **67.** At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- **33.** Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- **0.** Does not release to the public, or is released after the budget has been approved by the legislature

### Enacted Budget: When is the Enacted Budget made available to the public?

- **100.** Two weeks or less after the budget has been enacted
- **67.** Between two weeks and six weeks after the budget has been enacted
- **33.** More than six weeks, but less than three months, after the budget has been enacted
- **0.** Does not release to the public, or is released more than three months after the budget has been enacted

### In-Year Report: When are In-Year Reports made available to the public?

- **100.** At least every month, and within one month of the period covered
- **67.** At least every quarter, and within three months of the period covered
- **33.** At least semi-annually, and within three months of the period covered
- **0.** Does not release to the public

### Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

- **100.** Six weeks or less after the mid-point
- **67.** Nine weeks or less, but more than six weeks, after the mid-point
- **33.** More than nine weeks, but less than three months, after the mid-point
- **0.** Does not release to the public, or is released more than three months after the mid-point

### Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

- **100.** Six months or less after the end of the budget year
- **67.** Nine months or less, but more than 6 months, after the end of the budget year
- **33.** More than nine months, but within 12 months, after the end of the budget year
- **0.** Does not release to the public, or is released more than 12 months after the end of the budget year

### Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?
Six months or less after the end of the budget year

12 months or less, but more than 6 months, after the end of the budget year

More than 12 months, but within 18 months, after the end of the budget year

Does not release to the public, or is released more than 18 months after the end of the budget year

Sources: It was difficult to specify the exact date on which documents were made available to the public, but several informants claim it was more or less on the dates indicated.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: It’s a valid comment made by the researcher on the difficulty of identifying the exact date for when the budget proposal is uploaded (unless you check the site every single day). I tend to agree that it was only uploaded a while after it was handed to parliament.

RESEARCHER’S RESPONSE

I contacted the responsible area for the budget within the Ministry of Finance, members of the National Assembly, academics, civil society activists, and journalists.

Table 4. General Questions

<table>
<thead>
<tr>
<th>Angola</th>
<th>YES/NO</th>
<th>If yes, additional information; If no, please note N/A in the text box.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is there a website or web portal for government fiscal information?</td>
<td>Yes</td>
<td><a href="http://www.minfin.gv.ao/index.htm">http://www.minfin.gv.ao/index.htm</a></td>
</tr>
<tr>
<td></td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Is there a law (or laws) guiding public financial management?</td>
<td>Yes</td>
<td><a href="http://www.minfin.gv.ao/docs/dspLegiOrc.htm">http://www.minfin.gv.ao/docs/dspLegiOrc.htm</a></td>
</tr>
<tr>
<td>Are there additional laws regulating:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Access to information?</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>• Transparency?</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>• Citizens participation?</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td></td>
<td>No</td>
<td></td>
</tr>
</tbody>
</table>

Sources: The Ministry of Finance website also contains additional information on public accounts, public treasury and taxation, beyond the published budget documents.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
Section 2. Comprehensiveness of the Executive's Budget Proposal

001. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

A. Yes, administrative units accounting for all expenditures are presented.
B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by administrative unit.
E. Not applicable/other (please comment).

Angola

A.
Score: 100


Comments: Different summary tables present expenditure by administrative unit and other classifiers.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

002. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

A. Yes, expenditures are presented by functional classification.
B. No, expenditures are not presented by functional classification.
C. Not applicable/other (please comment).

Angola
A.
Score: 100


PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

003. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

A. Yes, the functional classification is compatible with international standards.
B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
C. Not applicable/other (please comment).

Angola
A.

Score: 100


Comments: Functional classification used is very similar to COFOG and therefore meets international standards

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

004. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

A. Yes, expenditures are presented by economic classification.
B. No, expenditures are not presented by economic classification.
C. Not applicable/other (please comment).
Angola

A.

Score: 100


Comments: Supporting documentation presents expenditures for the budget year organized by economic classification.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

005. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

A. Yes, the economic classification is compatible with international standards.

B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Angola

A.

Score: 100


Comments: Economic classification is detailed and compatible with GFSM.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

006. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?
A. Yes, programs accounting for all expenditures are presented.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, programs accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by program.
E. Not applicable/other (please comment).

Angola

C.

Score: 33


Comments: The Proposal presents expenditures by programs in three ways: First, it presents the programs by administrative units (Resumo Da Despesa Do Órgão Por Programa); Second, programs expenditure are listed individually (Resumo Da Despesa Por Programa); And, thirdly, expenditures are presented by Public Investment Programs (Resumo do PIP do Órgão por Unidade Orçamental). However, more than half of spending falls under a general heading called "Permanent activities" (Actividades Permanentes)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

007. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
D. No, multi-year expenditure estimates are not presented by any expenditure classification.
E. Not applicable/other (please comment).

Angola
008. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.
B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
D. No, multi-year estimates for programs are not presented.
E. Not applicable/other (please comment).

Angola

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The score should be C based on the multi-year estimates presented for public development spending presented on page 198 of the National Development Plan.

RESEARCHER'S RESPONSE

The figures in the National Development Plan only refer to development spending, and are provided as a total or for a limited
009. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.
B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
D. No, individual sources of tax revenue are not presented.
E. Not applicable/other (please comment).

Angola

A. Score: 100


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

010. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
D. No, individual sources of non-tax revenue are not presented.
E. Not applicable/other (please comment).

Angola
011. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates of revenue are presented by category.
B. No, multi-year estimates of revenue are not presented by category.
C. Not applicable/other (please

Angola

B.

Score: 0

Sources: NA

Comments: na

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Relatorio de Fundamentacao, Programa Nacional de Desenvolvimento and Tax Reform Program website could be listed as sources for the lack of this information.

RESEARCHER’S RESPONSE

The peer reviewer is correct. None of those documents includes the necessary information.
A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.

D. No, multi-year estimates for individual sources of revenue are not presented.

E. Not applicable/other (please comment).

Angola

D. Score: 0

Sources: NA

Comments: na

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

013. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Angola

A. Score: 100

014. Does the Executive’s Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
B. Yes, the core information is presented for the composition of the total debt outstanding.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to composition of total debt outstanding is not presented.
E. Not applicable/other (please comment).

Angola

C.

Score: 33


Comments: Page 31 refer to public debt. Only information on whether it is domestic or external is presented.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

015. Does the Executive’s Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

Angola

B.

Score: 67

Sources: http://www.minfin.gv.ao/docs/dspPropostaOrcam.htm

Comments: Page 41, Table 9: Pressupostos utilizados na elaboração do OGE Information on interest rates is not provided, but additional information on exchange rates, oil production, etc. is provided.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: If you take the National Development Plan into consideration as a supporting budget document you could upgrade the rating to "a" as it provides a quite detailed analysis of the macro-economic framework. It is not correct that no information on interest rates is provided, see p. 21-24. There is also extensive information on the monetary policy, exchange rates (formal and informal) and inflation.

RESEARCHER'S RESPONSE

The information in the PND was produced in 2012, and was not updated for formulating the 2014 budget. Information on interest rates does not include forecasts for 2014.

016. Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to different macroeconomic assumptions is not presented.
017. Does the Executive’s Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

D. No, information that shows how new policy proposals affect expenditure is not presented.

E. Not applicable/other (please comment).

Angola

D.

Score: 0


Comments: Chapter 3 talks about many different policy proposals affecting spending in various sectors, but a lot of details are missing and budget implications often unclear.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: d.
**Comments:** No explicit distinction is made for NEW policies, it is just a number of policies listed and there are no links to how they affect expenditure.

**RESEARCHER'S RESPONSE**
The peer reviewer is correct. As no budget implications are specified for the general policy proposals included in the document, the answer has been changed to "D".

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018. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

D. No, information that shows how new policy proposals affect revenues is not presented.

E. Not applicable/other (please comment).

**Angola**

D.

Score: 0


**Comments:** Chapter 3 talks about many different policy proposals affecting revenue, such as "PERT-Projecto Executivo para a Reforma Tributária", but a lot of details are missing and budget implications often unclear.

**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** d.

**Comments:** There is mention of the tax reform but surprisingly no concrete details on how this affect revenue collection. Just very broad and general references and nothing on the specific taxes that have been changed such as the property tax and what that has meant in terms of revenue collection.

**RESEARCHER'S RESPONSE**
The peer reviewer is correct. The right answer is "D" as no budget implications are included.
019. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Angola

C.

Score: 33


Comments: The tables on pages 44 and 52 of the Relatorio de Fundamentacao do present past data by economic classification. There is also some past data by functional classification on page 49, but it is too aggregate.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

020. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

A. Yes, programs accounting for all expenditures are presented for BY-1.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

D. No, expenditures are not presented by program for BY-1.

E. Not applicable/other (please comment).

Angola
021. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Angola

A. Score: 100


Comments: The tables on pages 44 and 52 of the Rel de Fundamentacao have updated figures for 2013 (2013 prog)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

022. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Angola

C. Score: 33


Comments: The tables in the Relatório de Fundamentação have economic classification for 2012 (BY-2)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

023. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

D. No, expenditures are not presented by program for BY-2 and prior years.

E. Not applicable/other (please

Angola

D. Score: 0

Sources: NA

Comments: na

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
024. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

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).

Angola

A.
Score: 100


PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

A. Yes, revenue estimates for BY-1 are presented by category.
B. No, revenue estimates for BY-1 are not presented by category.
C. Not applicable/other (please comment).

Angola

A.
Score: 100

026. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.

D. No, individual sources of revenue are not presented for BY-1.

E. Not applicable/other (please comment).

Angola

C. Score: 33

Sources: [http://www.minfin.gv.ao/docs/dspPropostaOrcam.htm](http://www.minfin.gv.ao/docs/dspPropostaOrcam.htm)


Comments: Page 44 Table 10: Balanço Fiscal Macro-económico 2012-2014 only provides information for limited items of revenue

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The score is inconsistent with previous answers. Individual sources of revenue for all revenue is classified for BY-1. You can discuss if the classification lives up to international standards (and if more revenue sources should be included) but all revenue is covered which is the base of the question. In peer reviewing this question quasi-fiscal expenditures (off-budget) are not taken into consideration.

RESEARCHER'S RESPONSE

BY-1 information is only included in the table on page 44 of the document cited. This table only includes information about a limited number of revenues sources. More detailed information just for the budget year is available in other documents.
027. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Angola

A.

Score: 100


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

028. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.

B. No, revenue estimates for BY-2 and prior years are not presented by category.

C. Not applicable/other (please comment).

Angola

A.

Score: 100


PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
D. No, individual sources of revenue are not presented for BY-2 and prior years.
E. Not applicable/other (please comment).

Angola

C.

Score: 33


Comments: The tables in the Relatório de Fundamentação provide broad categories of revenues and few individual sources for BY-2

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: As in my reply to question 26 all revenue is classified according to individual sources of revenue. Also for FY-2.

RESEARCHER'S RESPONSE

As previously noted, the tables cited only refer to a limited number of revenue sources.

030. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

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).

Angola

A. Score: 100


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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031. Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for government debt.

B. Yes, the core information is presented for government debt.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to government debt is not presented.

E. Not applicable/other (please comment).

Angola

C. Score: 33

Comments: Information on total debt, borrowing and interest payments only is included.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

032. In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

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).

Angola

A. Score: 100


Comments: the document mentions debt stock, borrowing and interest payments, but not all “core” information are included

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

033. Does the Executive’s Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

A. Yes, information beyond the core elements is presented for all extra-budgetary funds.
B. Yes, the core information is presented for all extra-budgetary funds.
C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
D. No, information related to extra-budgetary funds is not presented.

E. Not applicable/other (please comment).

Angola

D. Score: 0

Sources: NA

Comments: No information on extra-budgetary funds is provided in budget documents, even though provisions for "special expenditures and funds" are included in the draft budget law, Art. 11. [http://www.minfin.gov.ao/fsys/Lei_do_OGE-2014-28_de_Outubro.pdf]

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Fundo Soberano (Sovereign Fund) is mentioned in the passing on p. 19 of the rel. de fundamentação, stating that transfers to capitalize this fund in 2013 led to the balance of payments being zero compared to a 2.6bn surplus foreseen for 2014. Apart from the "official" extra-budgetary funds Sonangol continues to play a significant role in terms of obscuring the public finances in Angola through quasi-fiscal spending.

034. Does the Executive’s Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

A. Yes, central government finances are presented on a consolidated basis.

B. No, central government finances are not presented on a consolidated basis.

C. Not applicable/other (please comment).

Angola

B. Score: 0

Sources: no information

Comments: na

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
035. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all intergovernmental transfers are presented.
D. No, estimates of intergovernmental transfers are not presented.
E. Not applicable/other (please comment).

Angola

B. 

Score: 67


Comments: the supporting document on Despesas por Local summarizes transfers to local, but there are not narrative discussion.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: NA


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all transfers to public corporations are presented.

D. No, estimates of transfers to public corporations are not presented.

E. Not applicable/other (please comment).

Angola

C.

Score: 33

Sources: [http://www.minfin.gv.ao/docs/dspPropostaOrcam.htm](http://www.minfin.gv.ao/docs/dspPropostaOrcam.htm)


Comments: in page 45 Tabela 10: Balanço Fiscal Macro-económico 2012-2014, are same information about transfers to public corporations

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: It is not clear what the budget line in the table referenced refer to but it is zero in any case which cannot be a true reflection of transfers to public enterprises. In the supporting budget document on economic classification of expenditures p. 67 reveals that 587 billion kwanza (US$ 5.87bn) representing 8 pct. of all expenditures are budgeted as subsidies for non-financial public enterprises. Of this amount Akz 394bn are for price subsidies (largely imported fuel).
038. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.
B. Yes, the core information is presented for all quasi-fiscal activities.
C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
D. No, information related to quasi-fiscal activities is not presented.
E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: No, information related to quasi-fiscal activities is not presented

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I am not sure if this is the correct score. I have not been able to identify this but according to the IMF: “The [2014] budget once again includes the quasi-fiscal operations (QFOs) of Sonangol, the state owned oil company. In addition, it reflects the authorities’ continued efforts to include all ongoing investment projects and to reduce the high fiscal burden of fuel subsidies and Sonangol concessionaire expenses [reduced from 10 to 7 pct of operational expenses]. Nevertheless, the omission from the budget of expenditure on infrastructure for new cities undertaken by Sonangol represents a step back on fiscal transparency and goes against the principles of unity and universality of the budget.” Second post-program monitoring report, March 2014. [http://www.imf.org/external/pubs/cat/longres.aspx?sk=41428.0](http://www.imf.org/external/pubs/cat/longres.aspx?sk=41428.0) It is recommended to interview the IMF resident representative to find out exactly where and how this appears in the 2014 budget.

RESEARCHER’S RESPONSE

The peer reviewer’s comment reinforces the view that no specific mention or explanation about quasi-fiscal activities is included in budget documents.

039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)
A. Yes, information beyond the core elements is presented for all financial assets.

B. Yes, the core information is presented for all financial assets.

C. Yes, information is presented, but it excludes some core elements or some financial assets.

D. No, information related to financial assets is not presented.

E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: No, information related to financial assets is not presented

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Information on government financial assets in the shape of international reserves (cash) is presented on p. 19 of the relatorio de fundamentação estimating its value to US$ 35.6bn. Also on page 27 there is a description of the increase in financial assets in 2013 In my view it would just be enough to get a "c" score

RESEARCHER'S RESPONSE

The information cited by the peer reviewer does not refer to the relevant budget year.

040. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.

B. Yes, the core information is presented for all nonfinancial assets.

C. Yes, information is presented, but it excludes some nonfinancial assets.

D. No, information related to nonfinancial assets is not presented.

E. Not applicable/other (please comment).

Angola

D.
041. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all expenditure arrears are presented.
D. No, estimates of expenditure arrears are not presented.
E. Not applicable/other (please comment).

**Angola**

C.

**Score:** 33

**Sources:** [http://www.minfin.gv.ao/docs/dspPropostaOrcam.htm](http://www.minfin.gv.ao/docs/dspPropostaOrcam.htm)  

**Comments:** The EBP presents some information about "atrasados" in Table 10 on page 44 of the Relatório de Fundamentação, but it is not clear whether it represents the total, and details are missing about the exact amount of payments still expected to be in arrears at the end of the year, beyond by how much they will be reduced.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.
B. Yes, the core information is presented for all contingent liabilities.
C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.
D. No, information related to contingent liabilities is not presented.
E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: No, information related to contingent liabilities is not presented

Comments: na

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government’s future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

Angola

D.
Score: 0

Sources: NA

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all sources of donor assistance are presented.

D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).

Angola

E.
Score: 0

Sources: na

Comments: Donor assistance is insignificant/limited. According to World Bank data, ODA/GNI ratio was 0.2% in 2013.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Even if it is insignificant it has to be accounted for and it is in the tables on page 44 and 52 of the relatorio de
RESEARCHER'S RESPONSE
Such a small percentage does not justify a lot of detail. In any case, the budget document only states a total amount, without specifying any sources.

045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.
B. Yes, the core information is presented for all tax expenditures.
C. Yes, information is presented, but it excludes some core elements or some tax expenditures.
D. No, information related to tax expenditures is not presented.
E. Not applicable/other (please comment).

Angola

D.
Score: 0

Sources: No, information related to tax expenditures is not presented

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all earmarked revenues are presented.
D. No, estimates of earmarked revenues are not presented.
E. Not applicable/other (please comment).

**Angola**

B.

**Score:** 67

**Sources:** [http://www.minfin.gv.ao/docs/dspPropostaOrcam.htm](http://www.minfin.gv.ao/docs/dspPropostaOrcam.htm)  

**Comments:** see: [http://www.minfin.gv.ao/fsys/REsumo_da_Receita_Por_Fonte_de_Recurso14.pdf](http://www.minfin.gv.ao/fsys/REsumo_da_Receita_Por_Fonte_de_Recurso14.pdf)  
Recursos Consignados - Diversos and Recursos Consignados-Local

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

D. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

E. Not applicable/other (please comment).

**Angola**

C.

**Score:** 33

**Sources:** [http://www.minfin.gv.ao/docs/dspPropostaOrcam.htm](http://www.minfin.gv.ao/docs/dspPropostaOrcam.htm)  

**Comments:** Chapter 3 contains no budget figures, even though some programs are quantified in the supporting documents by ministry.
048. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

D. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

E. Not applicable/other (please comment).

Angola

D.

Score: 0


Comments: Chapter 3 refers to 2014 only, with no mention of following years.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The key here is the link to the 2013-2017 National Development Programme which is specifically referred to in chapter 3 and other parts of the budget proposal. The NDP sets out a range of detailed objectives and indicators for the medium term. However, as for many governments experimenting with performance based budgeting the link between goals and actual budget allocations is weak.

RESEARCHER'S RESPONSE

I do not agree that one should consider the national development plan as part of the budget proposal documents although it is a document cited in the proposed budget, it is not part of the set of documents submitted for approval in the National Assembly.
049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
D. No, nonfinancial data on inputs to be acquired are not presented.
E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: No, non-financial data on inputs to be acquired are not presented.

Comments: na

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
D. No, nonfinancial data on results are not presented.
E. Not applicable/other (please comment).

Angola

D.
051. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.
B. Yes, performance targets are assigned to most nonfinancial data on results.
C. Yes, performance targets are assigned to some nonfinancial data on results.
D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: No, performance targets are not present

PEER REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: Yes. In the aforementioned National Development Plan.

RESEARCHER'S RESPONSE

I do not agree that one should consider the national development plan as part of the budget proposal documents although it is a document cited in the proposed budget, it is not part of the set of documents submitted for approval in the National Assembly.
052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: NA

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: This is leaning towards a "c" score as the supporting budget document: Dotação Orçamental Por Orgão presents estimates of funding for programs such as the Programa Integrado De Desen.Rural E Combate A Pobreza and Programa Agua para Todos. Problem is that these programs are not mentioned in the narrative relatorio de fundamentação with a single word.

RESEARCHER'S RESPONSE

The peer reviewer is correct, but the fact that these programs are not mentioned in the Relatório de Fundamentação means answer "C" is not adequate. The government does not make any clear statements about which budget programs are intended to benefit the country's most impoverished groups.
053. Does the executive release to the public its timetable for formulating 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 whatever central government agency is in charge of coordinating the budget's formulation)?

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).

**Angola**

A. Score: 100


**Comments**: See Article 9 of the presidential decree number 106/13, which includes a number of specific steps in budget formulation with related deadlines.

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

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**Section 3. Comprehensiveness of Other Key Budget Documents**

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
A. Yes, information beyond the core elements is presented for the government’s expenditure policies and priorities.

B. Yes, the core information is presented for the government’s expenditure policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government’s expenditure policies and priorities is not presented.

E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: No Pre-Budget Statement is produced or published.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
056. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

B. Yes, the core information is presented for the government's revenue policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government's revenue policies and priorities is not presented.

E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: na

Comments: No Pre-Budget Statement is produced or published.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Angola
058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year expenditure estimates are presented.
B. No, multi-year expenditure estimates are not presented.
C. Not applicable/other (please comment).

Angola

B.

059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Angola

A.

Score: 100


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Enacted Budget does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Angola

C.

Score: 33


Comments: 51% of program expenditure is classified as "permanent activity", which cannot count as a program.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?
A. Yes, the Enacted Budget presents revenue estimates by category.
B. No, the Enacted Budget does not present revenue estimates by category.
C. Not applicable/other (please comment).

Angola

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Enacted Budget does not present individual sources of revenue.
E. Not applicable/other (please comment).

Angola

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?
A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Angola

A.

Score: 100

Scores: http://www.minfin.gv.ao/fsys/RELatorio_de_Fundamentacao_do_OGE14.pdf Chapter 2.2.1 and 4.2.7

Comments: The Enacted Budget presents all three estimates of borrowing and debt

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

A. The Citizens Budget provides information beyond the core elements.
B. The Citizens Budget provides the core information.
C. The Citizens Budget provides information, but it excludes some core elements.
D. The Citizens Budget is not published.
E. Not applicable/other (please comment).

Angola

B.

Score: 67


Comments: The CB document is quite comprehensive and covers the core elements.
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: A "B" score is probably fair as it is a first attempt to do a citizens budget in Angola which should be recognized. It is however, a budget that very clearly illustrates that "citizens" are a particular group of people in Angola. One of the third of the population who live in extreme poverty in Angola will not be able to recognize him or herself in the images provided and will not be able to understand the fairly technical nature of the citizens budget.

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065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).

Angola

C.

Score: 33


Comments: The CB is disseminated through the Ministry of Finance website only.

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066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

A. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen's
Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget.

E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: N/A

Comments: The executive does not provide information about any mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

067. Are “citizens” versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Angola

C.

Score: 33


Comments: The only Citizens Budget is produced for the Enacted Budget.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: na

Comments: In-Year Reports are not published.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

D. No, the In-Year Reports do not present actual expenditures by program.

E. Not applicable/other (please comment).

Angola

D.

Score: 0
070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.
B. No, comparisons are not made for expenditures presented in the In-Year Reports.
C. Not applicable/other (please comment).

Angola

B.

Score: 0

Sources: na

Comments: In-Year Reports are not published.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.
B. No, In-Year Reports do not present actual revenue by category.
C. Not applicable/other (please comment).

Angola

B.
072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
D. No, In-Year Reports do not present individual sources of actual revenue.
E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: na

Comments: In-Year Reports are not published.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for revenues presented in the In-Year Reports.
B. No, comparisons are not made for revenues presented in the In-Year Reports.
C. Not applicable/other (please comment).
074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)
A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

B. Yes, the core information is presented for the composition of the total actual debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total actual debt outstanding is not presented.

E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: na

Comments: In-Year Reports are not published.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: na

Comments: A Mid-Year Review is not published.
077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
D. No, expenditure estimates have not been updated.
E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: na

Comments: A Mid-Year Review is not published.

078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Mid-Year Review does not present expenditure estimates by program.
E. Not applicable/other (please comment).

Angola

D. Score: 0

Sources: na

Comments: A Mid-Year Review is not published.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated
B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

Angola

B. No, the Mid-Year Review does not present revenue estimates by category.

Score: 0

Sources: na

Comments: A Mid-Year Review is not published.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.

B. No, the Mid-Year Review does not present revenue estimates by category.

C. Not applicable/other (please comment).

Angola

B. No, the Mid-Year Review does not present revenue estimates by category.

Score: 0

Sources: na

Comments: A Mid-Year Review is not published.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Mid-Year Review does not present individual sources of revenue.
E. Not applicable/other (please comment).

Angola

D. Score: 0
Sources: na
Comments: A Mid-Year Review is not published

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
D. No, estimates of government borrowing and debt have not been updated.
E. Not applicable/other (please comment).

Angola

D.
084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: na

Comments: Year-end Reports are not published within the required time frame.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, or functional classification).
economic, and functional classification).

B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: na

Comments: Year-end Reports are not published within the required time frame.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Year-End Report does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: na

Comments: Year-end Reports are not published within the required time frame.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: na

Comments: Year-end Reports are not published within the required time frame.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.

B. No, the Year-End Report does not present revenue estimates by category.

C. Not applicable/other (please comment).

Angola

B.

Score: 0

Sources: na
089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Year-End Report does not present individual sources of revenue.
E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: na

Comments: Year-end Reports are not published within the required time frame.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and
the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: na

Comments: Year-end Reports are not published within the required time frame.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: na

Comments: Year-end Reports are not published within the required time frame.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
E. Not applicable/other (please comment).

Angola
D.
Score: 0

Sources: na

Comments: Year-end Reports are not published within the required time frame.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: na

Comments: Year-end Reports are not published within the required time frame.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country’s most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: na

Comments: Year-end Reports are not published within the required time frame.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).

Angola

B.

Score: 0

Sources: na

Comments: Year-end Reports are not published within the required time frame.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

C. Not applicable/other (please comment).

Angola

B.

Score: 0
Sources: na

Comments: No financial statements are published, as part of the YER or separately.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
B. The SAI has conducted two of the three types of audits, and made them available to the public.
C. The SAI has conducted one of the three types of audits, and made them available to the public.
D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.
E. Not applicable/other (please comment).

Angola

Score: 0

Sources: na

Comments: The SAI conducted same compliance and financial audits, but has not made them available to the public since 2011. Example: [http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Contas%20de%20Angola](http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Contas%20de%20Angola)

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The comment is incorrect. The SAI has made a report available for 2012 as referred to in my comments on table 1. I suggest that this report is used to reply to the following 5 questions which I will be happy to peer review subsequently. I have marked not applicable in this and the next 5 questions to complete the review.

RESEARCHER'S RESPONSE

The document was not made publicly available before 30 June, the cut-off date for the survey.
098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All expenditures within the SAI's mandate have been audited.
B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
D. No expenditures have been audited.
E. Not applicable/other (please comment).

Angola

D. Score: 0

Sources: na

Comments: The Tribunal de Contas has a mandate to audit all expenditures, but Audit Reports are not published within the required time frame.

PEER REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: e.
Comments: The SAI has made a report available for 2012 as referred to in my comments on table 1

RESEARCHER'S RESPONSE

The document referred to by the peer reviewer was not made publicly available before 30 June, the cut-off date for the survey.

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI's mandate have been audited.
B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
D. No extra-budgetary funds have been audited.
100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
B. No, the annual Audit Report(s) does not include an executive summary.
C. Not applicable/other (please comment).

Angola

B. Score: 0

Sources: na

Comments: Audit Reports are not published within the required time frame.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: The SAI has made a report available for 2012 as referred to in my comments on table 1
The document referred to by the peer reviewer was not made publicly available before 30 June, the cut-off date for the survey.

101. 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?

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).

Angola

D.

Score: 0

Sources: na

Comments: No such report is published.

PEER REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: e.
Comments: The SAI has made a report available for 2012 as referred to in my comments on table 1.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
B. Yes, the SAI or legislature reports publicly on most audit recommendations.
C. Yes, the SAI or legislature reports publicly on some audit recommendations.
D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
E. Not applicable/other (please comment).
Angola

Score: 0

Sources: na

Comments: No such report is published.

**PEER REVIEWER**

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The SAI has made a report available for 2012 as referred to in my comments on table 1

**RESEARCHER'S RESPONSE**

The document referred to by the peer reviewer was not made publicly available before 30 June, the cut-off date for the survey.

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**Section 4. Strength of Oversight Institutions**

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

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Angola

Score: 0

Sources: Interview with a member of parliament
Comments: The legislature does not have any internal capacity to conduct budget analyses, nor does it use independent researchers for such analyses

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: I would suggest to conduct an interview with the Gabinete de Estudos Parlamentares to get a less biased opinion on this than only one MP (regardless if this is from opposition or governing party). In 2010 this office had 9 members of staff including economists who were supposed to start supporting the deputies incl. the 5th commission on economy and finances. The question is how this office has evolved since then.

RESEARCHER'S RESPONSE
The Gabinete de Estudos Parlamentares is not a specialized budget research office, and has limited capacity to address budget research and conduct budget analyses. This is the opinion shared by many actors. Independent researchers exist, but the legislature has very limited resources to contract their services.

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Angola

D.
Score: 0

Sources: Information provided by member of parliament

Comments: No such debate takes place.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: I agree but would again recommend to interview more than one MP
105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

A. Yes, the executive holds 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 consultations with only a limited number of legislators.
D. No, the executive does not consult with members of the legislature as part of the budget preparation process.
E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: Interview with member of parliament

Comments: The executive does not consult with members of the legislature as part of the budget preparation process.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree but would again recommend to interview more than one MP

106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.
C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.
D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.
E. Not applicable/other (please comment).

Angola

B.

Score: 67
Sources: The Ministry of Finance transmitted the budget proposal to the National Assembly on 28 October 2013:

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

107. When does the legislature approve the Executive’s Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

Angola

B.

Score: 67

Sources: The budget law was approved on 12 December 2013 http://www.minfin.gv.ao/fsys/PROJECTO_DE_LEI14.pdf

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

108. Does the legislature have the authority in law to amend the Executive’s Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

E. Not applicable/other (please comment).
Angola

**Score:** 67

**Sources:** [http://www.governo.gov.ao/Arquivos/Constituicao_da_Republica_de_Angola.pdf](http://www.governo.gov.ao/Arquivos/Constituicao_da_Republica_de_Angola.pdf)

**Comments:** See Article 161 e) and 162 d) of the Constitution

**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** c.

**Comments:** See art. 23 of the general framework budget law 15/10 (Lei 15/2010, Lei Quadro do Orçamento Geral do Estado, Art. 23) which sets clear limitations. [http://www.minfin.gv.ao/fsys/Lei_do_Orcamento_Geral_do_Estadoleg.pdf](http://www.minfin.gv.ao/fsys/Lei_do_Orcamento_Geral_do_Estadoleg.pdf)

**RESEARCHER'S RESPONSE**

The peer reviewer is correct. Law 15/2010 further details constitutional powers. The answer has been changed to "B".

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109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.
- B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.
- D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E. Not applicable/other (please comment).

**Angola**

**Score:** 0

Comments: Art. 3 of the budget law gives wide discretion to the executive to shift funds between administrative units.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Angola
D.
Score: 0


Comments: Art. 3 of the budget law gives wide discretion to the executive to shift funds within administrative units.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.
B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Angola

D. Score: 0


Comments: Art. 3 of the budget law gives wide discretion to the executive to spend excess revenue.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Angola

C. Score: 0

Sources: na

Comments: No supplemental budgets were used in recent years.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: There is a bit of confusion in Angola about supplemental and revised budgets. In a strict interpretation of the question I agree with the answer but there might have been a budget revision within the last few years. This has historically been related to shifts in oil prices that has either increased or reduced budget revenues.
113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Angola

D.

Score: 0


Comments: There are no contingency funds in the current budget, but in accordance with Articles 26 and 27 of the framework law of the state budget, the executive needs authorization from the National Assembly, but in practice this does not happen.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.

B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.

C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.

D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.
115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

A. The SAI has full discretion to decide which audits it wishes to undertake.

B. The SAI has significant discretion, but faces some limitations.

C. The SAI has some discretion, but faces considerable limitations.

D. The SAI has no discretion to decide which audits it wishes to undertake.

E. Not applicable/other (please comment).

Angola

A. Score: 100

Sources: Based on law 13/2010, the SAI has full discretion to decide which audits it wishes to undertake
http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Contas%20de%20Angola/Leis/lei-13-10.pdf

Comments: Regardless of legal provisions, the general perception is that in practical terms the SAI does not have wide discretion to decide which audits to undertake.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide ongoing, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: Interview with member of parliament and officials of the Court of Accounts.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Also evidenced by the following article: http://www.club-k.net/index.php?option=com_content&view=article&id=18437:declaracao-politica-da-casa-ce-sobre-a-conta-geral-de-estado&catid=23:politica&Itemid=123

117. 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?

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 he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

Angola

B.
Score: 0

Sources: http://www.governo.gov.ao/Arquivos/Constituicao_da_Republica_de_Angola.pdf

Comments: See articles 179 and 182 of the constitution. As a judge, the President of the Tribunal de Contas cannot be removed from office.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.

RESEARCHER’S RESPONSE
The peer reviewer is correct. The answer has been changed to "B"

118. Who determines the budget of the Supreme Audit Institution (SAI)?

A. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

B. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

C. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

D. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).

Angola

C.

Score: 33

Sources: http://www.minfin.gv.ao/fsys/DOfacao_Orcamental_Por_Orgao14.pdf The amount of money allocated for the courts is inadequate

Comments: In accordance of the article 178 of the Constitution the courts enjoy administrative and financial autonomy, and the law shall define special mechanisms the judiciary in the process of drafting the budget.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: It is a difficult question to answer and I would love to see more justification for this. The 2014 budget is 6.02 billion kwanza (roughly $ 60m) which is not an insignificant amount of funds. It is three times less than the president's office but more than twice as much as the supreme court. The question is if it is enough for it to fulfill its mandate and this is not easy to answer.

Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.
B. Yes, definitions are provided for all key budget terms, but they are not always clear.
C. Yes, definitions are provided for some but not all key budget terms.
D. No, definitions are not provided.
E. Not applicable/other (please comment).

Angola

C.

Score: 33


PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.
B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.
C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: na

Comments: There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: na
122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Angola

D.

Score: 0

Sources: na

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Please explain a bit more about this. The citizens budget for example seems to be a small step in the direction of a "c" score. Also some budget tracking activities seem to have created some debate but of course this is "driven" by civil society demand and not government outreach.

123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.
C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

Angola

C.

Score: 33


Comments: The National Council for Social Dialogue has the power to assess and comment on the government's proposed economic and social policies. It includes representatives of trade unions, industry associations, etc. but it is not accessible to many people and does not reflect Angolan society.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

124. Has the executive established mechanisms to identify the public's perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public’s perspective on budget execution.

E. Not applicable/other (please comment).

Angola

C.

Score: 33


Comments: The National Council for Social Dialogue has the power to assess and comment on the government's proposed economic and social policies. It includes representatives of trade unions, industry associations, etc. but it is not accessible to many people and does not reflect Angolan society.
125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

A. Angola

D.

Score: 0

Sources: No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

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

A. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.

B. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework 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).

Angola

C. Score: 33

Sources: http://www.portalangop.co.ao/angola/pt_pt/noticias/economia/2013/11/49/Encontro-comissao-com-parceiros-sociais-foi-exercicio-auscultacao,e7e9541a-f0e0-4be8-b5e2-aa07855df993.html

Comments: Hearings are held separately with members of the executive and invited civil society representatives, trade unions, churches or religious organizations, or other types of associations.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: No specific discussions of the macroeconomic and fiscal framework, just general discussions.

RESEARCHER'S RESPONSE

The correct answer is "C"

127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).
**Angola**

**C.**

**Score:** 33

**Sources:** [http://jornaldeangola.sapo.ao/politica/deputados_abrem_hoje_debate_interno](http://jornaldeangola.sapo.ao/politica/deputados_abrem_hoje_debate_interno)
[http://www.portalangop.co.ao/angola/pt_pt/noticias/economia/2013/11/49/Encontro-comissao-com-parceiros-sociais-foi-exercicio-auscultacao,e7e9541a-f0e0-4be8-b5e2-aa07855df993.html](http://www.portalangop.co.ao/angola/pt_pt/noticias/economia/2013/11/49/Encontro-comissao-com-parceiros-sociais-foi-exercicio-auscultacao,e7e9541a-f0e0-4be8-b5e2-aa07855df993.html)

**Comments:** Hearings are held separately with members of the executive and invited civil society representatives, trade unions, churches or religious organizations, or other types of associations.

**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** b.

**Comments:** The comment does not correspond with the question which relates to testimony from the executive branches. It is something that the 5th commission has done increasingly over the past few years during the discussion of the budget proposal and this should be recognised by a "b" score.

**RESEARCHER'S RESPONSE**

The correct answer is "C"
129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.
B. Yes, the committees release reports, which include most testimony presented at the hearings.
C. Yes, the committees release reports, but they include only some testimony presented at the hearings.
D. No, the committees do not release reports, or do not hold public hearings.
E. Not applicable/other (please comment).

Angola

D. 

Score: 0

Sources: na

Comments: No reports on public hearings are published.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.
B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.
C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Angola

D.
Score: 0

Sources: na

Comments: SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

Angola

D.
Score: 0

Sources: na

Comments: The SAI does not have formal mechanisms through which the public can participate in audit investigations
Opinion: Yes, I agree with the score and have no comments to add.

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

Angola

B.

Score: 0

Sources: na

Comments: The SAI does not maintain formal mechanisms of communication with the public beyond publishing Audit Reports on its institutional web page: http://www.tcontas.ao/

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).
Angola

Score: 0

Sources: na

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.