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

Equatorial Guinea
<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>No disponible</td>
<td>2013</td>
<td>No disponible</td>
</tr>
<tr>
<td>Executive's Budget Proposal (EBP)</td>
<td>No se publica</td>
<td>2014</td>
<td>N/A</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>No disponible</td>
<td>No disponible</td>
<td>No disponible</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>No disponible</td>
<td>No disponible</td>
<td>No disponible</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>No disponible</td>
<td>No disponible</td>
<td>No disponible</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>Presupuesto del Estado</td>
<td>2014</td>
<td>March 20, 2014</td>
</tr>
<tr>
<td>Citizens Budget (for EBP or Enacted Budget)</td>
<td>No disponible</td>
<td>No disponible</td>
<td>No disponible</td>
</tr>
<tr>
<td>In-Year Report</td>
<td>No disponible</td>
<td>No disponible</td>
<td>No disponible</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>No disponible</td>
<td>No disponible</td>
<td>No disponible</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>No disponible</td>
<td>No disponible</td>
<td>No disponible</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>No disponible</td>
<td>No disponible</td>
<td>No disponible</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>No disponible</td>
<td>No disponible</td>
<td>No disponible</td>
</tr>
<tr>
<td>Audit Report</td>
<td>No disponible</td>
<td>No disponible</td>
<td>No disponible</td>
</tr>
</tbody>
</table>

**Sources:** The 2014 Government’s General Budget Law, provided by the Ministry of Finance, includes in a summarized form the projections of the Expenditure and Investment Budget of the country, not considering other support documents of a credible budget.

**Comments:** Apparently there are internal documents not publicly accessible except for the Budget.
Although the New Constitution Reformed in 2012, includes other budgetary follow-up bodies.

**GOVERNMENT REVIEWER**

**Opinion:** I am not qualified to judge this indicator.

**PEER REVIEWER**

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

### Table 2a. Details about Availability

**Equatorial Guinea**

<table>
<thead>
<tr>
<th>Budget Documents</th>
<th>Pre-Budget Statement</th>
<th>Executive's Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</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></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</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></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Source</td>
<td>Details</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>--------------------------------</td>
<td>-------------------------------------------------------------------------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Sources</strong>: The citizens learn about the Budget via radio and Television briefly after the head of state enacts the Budget, after Parliament revision. From then on, nobody has access to any piece of paper showing the budget, nor can a copy of it be obtained or in part for each ministerial department. It should be added that it is already a tradition, since nobody cares to look for the print version of the budget, for they would not find it.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Comments</strong>: It is difficult to confirm the existence or not of the required documentation, it is taken into account that the country boasts an international budgetary economic consultancy that manages this aspect of the Ministry of Finance under the accurate control of the government that does not provide the documentation to the citizens.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>PEER REVIEWER</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Opinion</strong>: Yes, I agree with the score and have no comments to add.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

**Table 2b. Details about Availability**

<table>
<thead>
<tr>
<th>Equatorial Guinea</th>
<th>Budget Documents</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Tick box if answer to the questions is “yes”</td>
</tr>
<tr>
<td></td>
<td>In-Year Report</td>
</tr>
<tr>
<td></td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Question</td>
<td>Option 1</td>
</tr>
<tr>
<td>-------------------------------------------------------------------------</td>
<td>----------</td>
</tr>
<tr>
<td>Is it produced at all?</td>
<td>No</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>No</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>No</td>
</tr>
</tbody>
</table>

If available online, provide internet/URL address

- aunque se facilita breve información en la pagina de internet oficial del Gobierno y de las embajadas del país en Inglaterra y Estados Unidos de America no es accesible al publico
- aunque se facilita breve información en la pagina de internet oficial del Gobierno y de las embajadas del país en Inglaterra y Estados Unidos de America no es accesible al publico
- N/A

<table>
<thead>
<tr>
<th>Is it machine readable? [only for electronic copies]</th>
<th>Yes</th>
<th>Yes</th>
<th>Yes</th>
<th>Yes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
</tbody>
</table>
Is there a “citizens version” of the budget document?  

Yes  

No  

Yes  

No  

Yes  

No  

Sources: There is total ambiguity in the acquisition of Budget Law documents, since they are not publicly disclosed, but they can be obtained according to the official that is there at the time of the request. One official provides the documents for free and another one may offer them in exchange of some incentive or fraudulent economic remuneration. To do so, I have resorted to some friends who requested a copy of the Budget on April 15 and 18, and they did not get it. They are Juaquin Elo, Miguel AngelNguema and Francisco Ballovera; they talked to the secretary or receptionist of the Ministry of Finance who told them they should submit an officially authorized ministerial request. That is to say that nobody know when or if all these documents are prepared. Existe un total ambigüedad de obtención de documentos de la Ley del Presupuesto, ya que no se expone en publico pero, se puede adquirir dependiendo con que funcionario se encuentra en el momento de solicitarla. Que te lo ofrece gratis y el otro te lo puede ofrecer pidiéndote algún incentivo o remuneración económica fraudulenta. Para ello, he recurrido ha ciertos amigos que soliciten el ejemplan del Presupuesto, los días 15 y 18 de abril y no lo han obtenido, se trata da Juaquin Elo, Miguel AngelNguema y Francisco Ballovera, que se encontraron con la secretaria o recepcionista del Ministerio de Hacienda y les dijo; que deberían representar un departamento ministerial y con un oficio oficial. Es decir nadie sabe o no cuando se elaboran todos estos documentos.

Comments: The documentation is at the secretary of the office of Finance, section Budgets, and there is no public disclosure to raise the awareness of the citizens to obtain budget information and there is no access to it without official authorization.

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

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

**Equatorial Guinea**

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

- **100.** At least four months in advance of the budget year, and at least one month before the executive’s budget proposal is introduced in the legislature.
- **67.** At least two months, but less than four months, in advance of the budget year, and at least one
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?
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)?

- 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

Sources: It seems that there exist all these documents that are used internally in the Executive's budget process and the Parliamentary Budget commission, but they are not publicly accessible. Al parecer, existen todos estos documentos que circula internamente en el proceso presupuestario del Ejecutivo y de la comisión Presupuestario del Parlamento y no expuestos al alcance de la ciudadanía.

Comments: The Budget law is published every January via the social national media, after it has been enacted by the Legislature (according to what they say) and from then on, there are no more news about it if one is not involved in the execution or follow-up of the budget in an executive department. It is true that they act as if it was published, but it is not publicly accessible.

PEER REVIEWER

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

---

Table 4. General Questions

Equatorial Guinea

<table>
<thead>
<tr>
<th>Question</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>No disponible</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td></td>
</tr>
</tbody>
</table>
Is there a law (or laws) guiding public financial management?  
- Yes  
- No  
- No disponible

Are there additional laws regulating:  
- Access to information?  
- Transparency?  
- Citizens participation?  
- Yes  
- No  
- No disponible

Sources: These documents and information exist but they are opaque. This does not justify that these legal instruments, rules or criteria are real, it is only a facade from the Government towards the International Community and it does not support the strengthening of democratic institutions.

Comments: The laws are managed within the executive and, as is the key feature of the government, there is absolute secrecy.

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).
Equatorial Guinea

D.

Score: 0

Sources: The Government's General Budget clearly includes expenditure by administrative unit, where the processing of acquisition of those amounts depend on the signature of a “figurative” person and is not considered as such.

Comments: Executive's Expenditure is collected in a sectorial way by ministry or executive department reflecting the total amounts to spend for the whole fiscal year.

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

RESEARCHER'S RESPONSE
Expenditure by administrative unit is not presented, although it clearly includes expenditure by administrative unit, where the process to obtain those amounts depend on the signature of a “figurative” person and is not considered as such. Also, expenditure of the Executive is collected in a sectorial way by ministry or executive department reflecting the total amounts to spend for the whole fiscal year.

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).

Equatorial Guinea

B.

Score: 0

Sources: The Budget includes clear aspects of staff wages, representation, greater responsibility, special bonuses, specific complement, domesticity bonuses, housing, electricity, vehicles, telephone, etc. for the
Bonuses, specific complement, domesticity bonuses, housing, electricity, vehicles, telephone, etc. for the case of the Ministry of Foreign Affairs and Cooperation; in an illustrative fashion presents expenditure for the budget year organized by functional classification. But in fact, other non declared expenditure is not included.

Comments: There are sections that are not very clearly implemented by the Executive through various entities with the participation of the Government, such as “impage, geproyectos, impide, etc.,” (sic) and the ministries manage the funds allocated to their departments and directorates.

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).

Equatorial Guinea

Score: 0

Sources: The functional classification is not compatible with international standards, it is adapted to the criterion of the administrative and political policies of the Government.

Comments: The Executive’s Budget Proposal or the supporting budget documents provide the expenditure per year not considering international standards, accessed only by the members of the executive that authorize the clearance as requested by the higher power that orders payments.

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).

Equatorial Guinea

B.

Score: 0

Sources: Funds are presented by economic classification, although it is a vicious circle, hard to disclose in our reality, and they are used to pay salaries and wages, capital projects or social assistance benefits; but the Executive has its hands tied when it is seen that this social assistance role is played by the wife of the President in a humanitarian manner where nobody knows the origin of the funds used to donate and “help the citizens,” if they come from the Treasury or from the First Lady herself.

Comments: Likewise, the firstborn son of the President (Teodorin), undertakes projects and allocated salaries to military staff as he sees fit with no record whatsoever.

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).

Equatorial Guinea

Score: 0

Sources: It is no compatible with the international standards, reflected on several international reports of various economic and financial agencies.

Comments: The Executive’s Budget Proposal and its economic classification are not compatible with the international standards since expenditure is no presented by economic classification.

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).

Equatorial Guinea
Sources: The Ministry of Education and Science provides a section of programs and projects that record a global amount that makes it difficult for citizens to know the real destination of the money.

Comments: No expenditure by program is presented since, in most cases they are donations from other donors such as extractive companies such as the case of the educational program Prodege that fights against malaria of the Ministry of Health, financed by the American companies HESS and MARATON.

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).
Sources: The Budget Law reflects the current fiscal year; past years and a possible projection for the following year.

Comments: There are no estimated multiannual expenditure by any expenditure classification.

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

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).

Equatorial Guinea

D.

Score: 0

Sources: No individual sources of non tax revenue are presented.

Comments: Regarding the different individual sources or non tax revenue for the budget year, there are no individual sources of non tax revenue, expenditure depends on the financing of extractive companies, that is why expenditure is not clearly reflected in the fiscal year.

PEER REVIEWER
Opinion: Yes. I agree with the score and have no comments to add.
RESEARCHER’S RESPONSE
No multiannual estimates for programs are presented. It should be noted that most programs are financed by non governmental entities that do not include the costs in the budget.

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).

Equatorial Guinea
D.
Score: 0

Sources: No individual source of tax revenue is presented.

Comments: During the current fiscal year, the budget reflects the total chapters of revenue, expenditure and financing of the Executive, while autonomous entities and bodies present a budget annex to the General Government’s Budget. That makes it impossible to digest and assimilate the information derived from tax revenue.

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).

Equatorial Guinea

D. Score: 0

Sources: No individual source of tax revenue is presented.

Comments: A general concept of non oil revenue is presented, divided by tax and non tax revenue with global and aggregated figures.

PEER REVIEWER

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

RESEARCHER’S RESPONSE

No individual sources of non-tax revenue is presented. The document does include general items for non-oil revenue, divided by tax and non-tax revenue, the information is not detailed.

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-
012. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

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).
Equatorial Guinea

Score: 0

Sources: No multiannual estimates of revenue for individual sources of revenue are presented. Together with the Budget, the Executive annually presents all economic and financial movements of the government, although the information is scarce.

Comments: Individual sources of revenue are presented for an annual period.

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).

Equatorial Guinea

Score: 0

Sources: None of the three estimates related to loans and debts are included.
Comments: None of the three estimates related to loans and debts are presented, nor are reflected or presented costs related to debts and loans in an annual manner with concrete estimates in a global manner. While the Budget includes the accumulated amount of money owed by the government in letter C, Financing, subdivided in a] - Borrowings External and Domestic Debt. Amortization 187,084,3500; external borrowings 156,0000; B] special funds, subscriptions to capital 25,00000; Future generation reserved fund 1000; special reserve fund 454,973,586,451; with a global fund of XAF 388,889,236,451. It does not specify clearly how they were obtained and in which years, not even information on interest and amortization rates regarding initial capital.

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

RESEARCHER'S RESPONSE
Non of the three estimates related to debt and borrowing within a global fund of 388.889.236.451 xfa. There is no explanation on how it was acquired and when. Information on interest rate is also not presented.

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).

Equatorial Guinea
Score: 0

Sources: There is no information provided on composition of the total outstanding debt.

Comments: No government financing or debt concepts and sections are reflected in the budget, and no additional information is included, only the global financing figure endorsed in letter C.

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

RESEARCHER’S RESPONSE
There is no information provided related to the composition of the total outstanding debt. No government financing or debt concepts and sections are reflected in the budget, and no additional information is included.

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).

Equatorial Guinea
Score: 0
Sources: There is no information provided on the macroeconomic forecast.

Comments: The macroeconomic forecast is information managed by the real power circuit that does not disclose the information.

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

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.

E. Not applicable/other (please comment).

Equatorial Guinea

D.

Score: 0

Sources: There is no information related to different macroeconomic forecasts.

Comments: The sensitivity analysis is inexistent since the impact on expenditure, revenue and debt of different statements for the inflation rate, real GDP growth and interest rates is not observed or proven.
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).

Equatorial Guinea

D.

Score: 0

Sources: There is no information showing how all new policies proposals affect expenditure.

Comments: The budget year does not show new policies that affect expenditure, it includes only and exclusively the ones for the budget year.

PEER REVIEWER

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

Equatorial Guinea

D.

Score: 0

Sources: There is no information showing how all new policies proposals affect revenue. no se presenta información que muestra como todas las propuestas de políticas nuevas afectan a los ingresos.

Comments: It makes it hard to analyze these proposals, since they are accompanied by an increase a decrease or a change in expenditure and revenue, that are not reflected because in most cases programs and projects are financed and designed by donors who, in turn, manage and partially dispose of funds to the Executive. Regardless of the fact that these changes could have different impact on the lives of people.

PEER REVIEWER

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

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**Equatorial Guinea**

**Score:** 0

**Sources:** There are no calculated estimations for BY-1 by any expenditure classification.

**Comments:** There is no information for any of the three expenditure classifications that are not recorded in practice; regarding to what is included in the budget, there are only random calculations for each year.

**PEER REVIEWER**

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

**RESEARCHER'S RESPONSE**

There are no calculated estimations for BY-1 by any expenditure classification and they are not recorded compared to what is reflected in the budget.
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).

Equatorial Guinea

D.

Score: 0

Sources: No expenditure by program is presented for the previous year.

Comments: In the case of the Ministry of Health and Education, there are programs or projects for the fighting malaria and promotion and strengthening of active education (PRODEGE, by its Spanish acronym) financed by the American oil companies MARATON and HESS, although the Executive supports them and makes economic contributions, it does not show in the budget the expenditure provided for those programs/projects.

PEER REVIEWER

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

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).
Sources: There are no estimates for the previous year, nor have they been updated based on the original enacted levels.

Comments: Expenditure estimates for the previous year are not known to make a comparison to see whether they are updated or not.

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).

Equatorial Guinea

Score: 0
Sources: There is no estimated expenditure for more than a year before nor expenditure classification.

Comments: There is no specification, since no current data is presented, there is no expenditure classifications (administrative, economic and functional).

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

Equatorial Guinea

D.

Score: 0

Sources: No expenditure by program is presented for more than a year before or previous years.

Comments: The budget of programs are recorded and depend on the donors and companies that implement them, and it is not reflected by the Executive’s Proposal, therefore it is hard to analyze expenditure.

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).

Equatorial Guinea

D.

Score: 0

Sources: There is no real information on expenditure in the budget, nor in the budget support documents.

Comments: It is hard to consider the year, since real results of expenditure are never shown in any program.

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).

Equatorial Guinea

B.
Score: 0

Sources: No estimated revenue for the previous year by category is presented.

Comments: There is no information on expenditure calculated by category (tax and non tax), only the main items of the fiscal year are presented.

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

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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).

Equatorial Guinea

D.
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).

Equatorial Guinea

B.

Score: 0

Sources: No, estimates for the previous year have not been updated based on the original enacted levels.

Comments: The original estimates of expenditure are not updated to reflect revenue collection.

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).

Equatorial Guinea

B.

Score: 0

Sources: There are no estimated revenue for more than a year and previous years by categories.

Comments: There are no estimates of revenue by category (that would be tax and non tax).

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).

Equatorial Guinea

D.

Score: 0

Sources: No individual sources of revenue are presented for more than a year before and previous years

Comments: There are no individual sources of revenue for more than a year before and it complicates the analysis and credibility of the budget.

PEER REVIEWER

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

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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).

Equatorial Guinea

D.

Score: 0

Sources: There is no real information on revenue in the budget, nor in the budget support documents.
Comments: Revenue does not reflect real results, since from its preparations there is secrecy in the Executive. I

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

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).

Equatorial Guinea

D.

Score: 0

Sources: There is no information on government debt.
Comments: While the budget includes two paragraphs in the financing section; one for borrowings, external and domestic debt under amortization external debts and external borrowings, and the other is special funds regarding subscription of capital, reserve funds for future generations and reserve funds, all of them are shown with astronomical amounts that does not justify the debt from the previous year or the following.
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).

Equatorial Guinea

D.

Score: 0

Sources: There is no real information on the government debt in the budget, nor in the budget support documents.

Comments: It is hard to define the reality of the information on debts, since it is not public and the budgets do not show debt amounts and why the Executive has become indebted.

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...
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).

**Equatorial Guinea**

D.

Score: 0

**Sources:** There is no information related to extra-budgetary funds.

**Comments:** Extra-budgetary funds are not shown in any section and the citizens consider them an aspect reserved for the Executive which does not make this information publicly available. No information is presented regarding funds. Los fondos extrapresupuestarios no vienen reflejados en ninguna apartado y la ciudadanía lo considera un aspecto reservado para el ejecutivo que no tiene necesidad de facilitar dicha información al público. No se presenta ninguna relación con los fondos.

**PEER REVIEWER**

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

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).

Equatorial Guinea

B.

Score: 0

Sources: There is no information on the finances of the central government on a consolidated basis.

Comments: The activities of ministries, departments or agencies of the central government are presented in a very confusing and disorganized way; sometimes they include transversal items that actually do not have an impact on extra-budgetary funds, such as social security funds that are supposedly managed by an autonomous entity of the Executive.

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).
**Equatorial Guinea**

**Score:** 0

**Sources:** There are no estimates of intergovernmental transfers.

**Comments:** Transfers are not included in any of the sections in a clear way.

**PEER REVIEWER**

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

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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).

**Equatorial Guinea**

**Score:** 0

**Sources:** There are no information that shows the impact of finance on the policies in different groups
Comments: The Executive follows the Constitutions that states that gender equality is guaranteed by equality, therefore they prepare equality budget policies.

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

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).

Equatorial Guinea
D.
Score: 0

Sources: There are no estimates of transfers to public corporations.

Comments: A gross total amount of transfers is allocated to public corporations with no clear justification on its destination.

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

Equatorial Guinea

D. Score: 0

Sources: There is no information related to quasi-fiscal activities.

Comments: Currently, a month ago, the Executive has signed with financial banks the sale of “social” housing that were the responsibility of a State-own Company (Empresa Nacional de Promoción Inmobiliaria de Guinea Ecuatorial, ENPIGE), when it actually was the entity responsible for enabling the acquisition of those houses that are left in the hands of the richest people and currently have exorbitant costs impossible to pay for the common citizen.

PEER REVIEWER

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

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).

Equatorial Guinea

Score: 0

Sources: There is no information related to financial assets.

Comments: The information is not clearly reflected in the budget, it is quite opaque, it shows oil and non oil revenue and omits bank reserves, bonds and shares in several extractive companies of the country.

PEER REVIEWER

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

RESEARCHER’S RESPONSE

There is no information related to financial assets, and it is quite opaque regarding oil and non oil revenue, omitting bank reserves, bonds and shares in several extractive companies of the country.

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).

Equatorial Guinea

D.

Score: 0

Sources: There is no information related to non financial assets.

Comments: There is no information on non financial assets since the structure of the Executive is State-Government, that is to say that the Executive appropriates of the common property, instead of understanding that it is only responsible for the management of the public goods; therefore it believes that it is not necessary to include those assets that belong to the government and that nobody needs to know so later nobody can complain, although it is understood that the goods of the citizens can be expropriated and their houses demolished, and they consider it a normal situation.

PEER REVIEWER

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

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).
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).

**Equatorial Guinea**

D. Score: 0

**Sources:** There are no estimates of expenditure arrears.

**Comments:** It is difficult to determine whether the government debt has expenditure arrears. The budget only shows that the Executive has a global amount of XAF 31,084,3500 as debt and borrowings, around 124,337.4 US dollars.

**PEER REVIEWER**

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

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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).

**Equatorial Guinea**

D.

**Score:** 0

**Sources:** There is no information related to contingent liabilities.

**Comments:** Contingent liabilities are reflected in debts but, there is no convincing explanation on whether they shall be invested in the amortization of arrears or whether they are a simple step to configure the budget.

**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).
Equatorial Guinea

**Score:** 0

**Sources:** There is no essential information on future government liabilities and the sustainability of its finances in the long term.

**Comments:** Despite the recession announced by the IMF for the country, this is not recorded nor is it a concern for projections for the executive; since it announces to the citizens that the country does not recognize or understand what they call an economic crisis that the population may suffer soon, threatening the sustainable development of families. Since the Executive is supported by an alleged reserve for future generations, it is hard to guarantee, considering the high level of corruption of the administration.

**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).

Equatorial Guinea

**Score:** 0
Sources: There are no estimates of aid or donation sources.

Comments: It could be said that the Executive does not include donations in the budgets, since its current high economic status does not allow it to receive aid or donations from third parties; except for Chinese donations that are read about on the national social communications media and are kept as State secret.

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

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).

Equatorial Guinea

D.

Score: 0

Sources: There is no information on fiscal expenditure.

Comments: It is unreasonable to state that the information on tax expenditure is presented since, on one of the paragraphs of letter B Expenditure, staff remuneration is included, but it does not justify the sustainability of families, due to the high inflation suffered by markets.
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).

Equatorial Guinea

D.

Score: 0

Sources: There are no estimates of reserved revenue.

Comments: There is the letter C Financing, with Title II, special funds for a global amount of XAF 419,973,586,451, with three chapters: subscriptions of capital, funds reserved for future generations, and special reserve fund, left to the altruistic management of the government. This does not mean that there are reliable estimates of reserved revenue

RESEARCHER'S RESPONSE

Usually there is presented letter C Financing, with a global amount that does not mean that there are reliable estimates of reserved revenue. We correct our answer, but we understand that the budget was published by the media in January and that it is available to every citizen depending on the official that is there when requested. though they require an arbitrary economic cost.
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).

**Equatorial Guinea**

**Score:** 0

**Sources:** There is no information on the link between the budget and the goals of the government policies established for the budget year.

**Comments:** While there is a government program to be developed by 2020, called “Horizon 2020,” with well defined axes, the truth is that the goals of the budget are quite different from the reality of the axes of Horizon 2020, since in most cases, it forgets about its goals and it cannot be assured that the budget presents estimates that show how the budget proposal is linked to all the proposals of new governmental policies; also, there is no narrative explanation linking the goals of the policies set by the government for the budget year.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
The policies of the executive are presented in the goals of the national development program Horizon 2020, totally unrelated to the citizens welfare projections that the budget should offer and project.

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).

Equatorial Guinea

D.

Score: 0

Sources: There is no information on the link between the budget and the goals of the government policies established for a multiannual period.

Comments: Budget policies do not coincide with the reality of the Horizon 2020 axes. If we consider that the goal of the Executive is to make the country an emerging one by 2020; when actually the current inflation and poverty rates affecting the citizens are alarming.
Opinion: Yes, I agree with the score and have no comments to add.

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).

**Equatorial Guinea**

**D.**

**Score:** 0

**Sources:** There is no financial data on inputs to be acquired for the budget year.

**Comments:** The Executive has educated and sensitized the citizens to believe that finances are recorded in a monetary manner and not in kind; therefore, it inflated the budget with numbers that do not contemplate the expectations of the population, nor the destination it shall have later with the economy that belongs to everyone. No non financial data are presented on contributions to be acquired at least for the budget year.

**PEER REVIEWER**

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

**RESEARCHER’S RESPONSE**

There is no data on nonfinancial data on inputs. It should be added that the Executive manipulates the citizens, that is why citizens are not provided any information related to their welfare and development.
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).

Equatorial Guinea

D. Score: 0

Sources: There is no data on results.

Comments: The Executive considers the presentation of a Budget as a simple government procedure and it does not recognize it has a public obligation to offer an improvement, where it should include data on products and results expected to achieve.

PEER REVIEWER

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

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).

Equatorial Guinea

Score: 0

Sources: Performance goals linked to some of the non financial data on results are not used by the Government or the budget does no present non financial data on results.

Comments: Regarding the Executive budget, there is no data on unemployment since it is not a real concern for the rulers; it is seen that the more unemployment there is, the more dependent rulers are and, this favors the continuous stability policies of the regime and strengthens the exclusion of the population from public issues. That is why the do not include the social welfare axis of the Horizon 2020 program.

PEER REVIEWER

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

Equatorial Guinea

D.  

Score: 0

Sources: There are no estimates on the policies aimed at directly benefiting the most disadvantaged populations of the country.

Comments: The public discourse of the Executive does not reflect or recognize impoverished families of the country or the so called beggars; that is why no concern is recorded about disadvantaged families in the budget.

PEER REVIEWER

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

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).

Equatorial Guinea

D.  
Score: 0

Sources: The calendar is not made available to the public.

Comments: Although at the internal level of the Executive is common to notify the departments on a calendar of presentation of its budgetary initiatives, this does not justify that the calendar be public, since it depends if a citizen is an official and especially head of a department to receive information on the preparation of the budget or he/she takes part in the preparation of the budget of his/her department before the complete Executive's budget is prepared.

PEER REVIEWER

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

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.

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).

Equatorial Guinea

D.

Score: 0

Sources: There is no information provided on the macroeconomic forecast.

Comments: The document is not published. There is no information on the macroeconomic forecast on which budget projections are based, most cases are transversal for the Executive, and it is difficult to reflect and support a policy of such magnitude, that clearly facilitates information while unlocking and investing large economic amounts that are lost through each ministry or program involved in the activity or action.

PEER REVIEWER

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

RESEARCHER'S RESPONSE

There is no information on the macroeconomic forecast on which budget projections are based, most cases are transversal for the Executive, and it is difficult to reflect and support a policy of such magnitude, that clearly facilitates information while unlocking and investing large economic amounts that are lost through each ministry or program involved in the activity or action.

055. Does the Pre-Budget Statement present information on the government’s expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of
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).

Equatorial Guinea

D.

Score: 0

Sources: The Pre-Budget Statement is not published.

Comments:

PEER REVIEWER

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

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).

Equatorial Guinea

D. Score: 0

Sources: The Pre-Budget Statement is not published.

PEER REVIEWER

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

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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).

Equatorial Guinea

D. Score: 0

Sources: None of the three estimates related to loans and debts are included.
Comments: It is presented the total amount of external debts amortization and external borrowings of XAF 31,084,3500, but everything else is missing.

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

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).

Equatorial Guinea

B.

Score: 0

Sources: No estimated multiannual expenditure is presented.

Comments: The budget includes the expenditure of the annual fiscal year but nothing else.

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

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).

Equatorial Guinea

B. Score: 67

Sources: Pages 19-23 of the General Government's Budget (PGE, by its Spanish acronym) show the economic classification. Page 82 shows expenditure disaggregated by ministry.

PEER REVIEWER

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

Suggested Answer: d.

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).
Equatorial Guinea

C.

Score: 33

Sources: Pages 23-28 include institutional programs and projects.

Comments: The total amount for programs is XAF 34,555,000. The total amount of financing of projects is 2,000,000,000,000. Therefore, the answer is C.

PEER REVIEWER

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

Suggested Answer: d.

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).

Equatorial Guinea

A.

Score: 100

Sources: The Enacted Budget presents revenue estimates by category.

Comments: Pages 17-18 clearly include revenue estimates of XAF 2,568,545,000.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
062. Does the Enacted Budget present individual sources of revenue?

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).

Equatorial Guinea

A. Score: 100

Sources: The Executive's revenue sources to materialize the Enacted Budget are derived from non oil and oil revenue reflecting the tax and non tax amount in large figures on pages 17 and 18.

PEER REVIEWER

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

Suggested Answer: d.

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).

Equatorial Guinea

B. Score: 67

Sources: Two of the three estimates related to loans and debts are included.

Comments: The Executive presents chapters including amortization of the external debt of XAF 187,084,3500 and external borrowings of 156,00000 as gross amounts on page 16. We can see net financing of 388,889,000 on the same page.

PEER REVIEWER

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

Suggested Answer: d.

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).

**Equatorial Guinea**

D. Score: 0

Sources: Citizens Budget is not published.

Comments: Citizens engagement is not considered by the Executive, therefore citizens are only mere subjects that must accept everything that is presented to them; that is to say that there has never been a citizens budget.

**PEER REVIEWER**

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

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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).

**Equatorial Guinea**

D. Score: 0

Sources: Citizens Budget is not published.
Comments: According to the Executive, citizens do not need to be informed about matters as relevant as a budget; therefore, there is no citizens budget nor is the budget disclosed.

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

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).

Equatorial Guinea

Score: 0

Sources: The Executive has not set proper mechanisms to identify the requirements of the public for information of the Citizens Budget.

Comments: The Executive understands that citizens are its subjects, that there is nothing that requires reporting and identifying the requirements on the citizens 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).

Equatorial Guinea

D.

Score: 0

Sources: No citizens budget version of the budget document is published

Comments: The Executive believes that there is no need for its subjects to participate or share their opinions on public matters, the Executive is the one who must solve and give answers to all their problems and needs, and subjects should be happy with what they are given. The Executive believes that the versions of its subjects should not be reflected since they will be ridiculous for its budgetary goals and pretensions.

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).

Equatorial Guinea

**D.**

**Score:** 0

**Sources:** The documents presented by the Executive to the Parliament reflect a simple justification of expenditure, because the budget documentation is not public.

**Comments:** According to the opinion of some deputies, since they do not see their proposals and suggestions reflected on the budget discussion.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
D. No, the In-Year Reports do not present actual expenditures by program.

E. Not applicable/other (please comment).

**Equatorial Guinea**

D. Score: 0

**Sources:** The reports submitted during the year are not public.

**Comments:** In most cases, programs are managed by third parties and by the Executive; reason why it is difficult for it to include the real expenditure in budgets and the Executive excuses itself saying that the programs are not its responsibility.

**PEER REVIEWER**

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

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**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).

**Equatorial Guinea**

B. Score: 0

**Sources:** They are not published. No comparisons of the expenditure included in the Reports submitted during the year are presented.
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).

Equatorial Guinea

B.

Score: 0

Sources: The reports submitted during the year are not published. Los Informes entregados durante el año no son publicados

Comments: The reports are not public, therefore it is hard to define whether they are presented as tax or non tax, but the budget shows tax and non tax revenue with large aggregated titles.

PEER REVIEWER

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

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).

Equatorial Guinea

D.

Score: 0

Sources: The reports submitted during the year are not published.

Comments: It is hard to say that there is a current comparative report, since there is no public version to ascertain the comparative reality of revenue.

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).

Equatorial Guinea

B.

Score: 0
Sources: They are not published. No comparisons of the expenditure included in the Reports submitted during the year are made. No son publicados. no se realizan comparaciones de los ingresos presentados en los Informes entregados durante el año

Comments: There are no published reports that allow us to make comparisons of revenue.

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

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

Equatorial Guinea

D.

Score: 0

Sources: They are not published. None of the three estimates related to loans and debts are included.

Comments: Estimated calculations of loans, debts and interest payments are not included or clearly detailed.

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

Equatorial Guinea

D.

Score: 0

Sources: They are not published.

Comments: There are no updated public reports that can certify or reflect the Executive’s outstanding debt.

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).

Equatorial Guinea

D.

Score: 0

Sources: They are not published.

Comments: It is irrelevant whether the macroeconomic forecast for the fiscal year was updated, since the public is not involved in the real information.

PEER REVIEWER

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

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).

Equatorial Guinea

D.
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.

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

Equatorial Guinea

D.

Score: 0

Sources: The mid-year review is an estimate that does not allow us to guarantee the estimates of expenditure of programs, since the report is not public it is acknowledged that they are actions conducted by third parties and not by the executive.

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 revenue estimates is presented.
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).

**Equatorial Guinea**

D. Score: 0

Sources: Supposedly, revenue is updated and that it probably includes estimates during mid-year, with the exception that these reports are not public.

**PEER REVIEWER**

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

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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).

**Equatorial Guinea**

B. Score: 0

Sources: We assumed that the review includes estimates of tax and non tax revenue, since there is no public reports or documentation to confirm it.

**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).

Equatorial Guinea

D.

Score: 0

Sources: The reports are not public.

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).

Equatorial Guinea

D.

Score: 0

Sources: It is not published.

Comments: Reality forces us to assume that the Executive does not include updated estimates of loans and debts, since it includes global amount that do not coincide with veracity; reason why budget documents are not public.

PEER REVIEWER

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

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.
**Equatorial Guinea**

**D.**

**Score:** 0

**Sources:** No estimates of the differences between the approved levels and the actual results of expenditure were presented.

**Comments:** It should be noted that of the 100 members of the Chamber of Deputies there is only 1 of the opposition, and of the 70 senators stated by the Constitution, which the administration has violated appointing 75, only one belongs to the opposition. Suggestions, proposals and parliamentary mandates are not included or shown in the definitive budget or the previous reports.

**PEER REVIEWER**

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

**Comments:** The score provided is correct because the document is not publicly available.

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085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**A.** Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, 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).
Equatorial Guinea

Score: 0

Sources: It is not published.

Comments: Expenditure classifications, it is hard to believe in the estimated revenue shown by the Year-End report, since it is not publicly available for all citizens.

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).

Equatorial Guinea

Score: 0

Sources: It is not published.

Comments: It is impossible to make any statement on the estimates of expenditure for individual programs since the report is not publicly available.

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).

Equatorial Guinea

D.

Score: 0

Sources: It is not published.

Comments: The differences between the enacted levels are not reflected in the definitive year-end reports, since they are not publicly available nor are they shown in the general budget.

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).

Equatorial Guinea

B.

Score: 0

Sources: It is not published.

PEER REVIEWER

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

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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).

Equatorial Guinea

D.

Score: 0

Sources: It is not published.
Comments: Since the reports are not publicly available, it is hard to confirm what is reflected in revenue.

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).

Equatorial Guinea

Score: 0

Sources: It is not published.

Comments: Since it is not publicly available, it is not clearly known what the Year-End report reflects, but the budget includes data and amounts on estimates of loans and debt, hard to explain when economic calculations are not previously justified.
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).

Equatorial Guinea

Score: 0

Sources: The Executive does not publish the document.
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).

Equatorial Guinea

D.

Score: 0

Sources: It is not published.

Comments: The Year-End report does not present the differences between original estimates of nonfinancial data of entries and real result, it only includes a global figure not understood by the citizens.

PEER REVIEWER

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

Equatorial Guinea

D. Score: 0

Sources: It is not published.

Comments: The Year-End report present doubts on the differences between original estimates of nonfinancial data of results and real results, this is more difficult given the non publication of the public documentation of the budget.

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.
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).

Equatorial Guinea

D.

Score: 0

Sources: It is not published.

Comments: The Executive does not reflect the subsidy to political parties. What is known is that the Ministry of the Interior boasts a political parties surveillance commission, which budget does not show any difference.

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).
Equatorial Guinea

Score: 0

Sources: It is not published.

Comments: The differences between the original estimates of extra-budgetary funds and the real result are not clearly reflected or established.

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).

Equatorial Guinea

Score: 0

Sources: The document is not published.

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).

**Equatorial Guinea**

**D.**

**Score:** 0

**Sources:** The SAI has not conducted any of the three types of audits, or it has not published them.

**Comments:** As far as is known in the country, the Executive does not allow demanding institutions such as the Supreme Audit Institution (SAI) to make recommendations regarding economic and budgetary policy. This makes us doubt that there is no SAI public initiative. This entity exists as propaganda for international economic and budgetary entities and has no real incidence in practice.

**PEER REVIEWER**

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

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**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.
**Equatorial Guinea**

**Score:** 0

**Sources:** No expenditure has been audited.

**Comments:** There are no independent or autonomous international audits in the country, although they claim that there are some entities that audit the accounts of the Executive apparently created by people close to the administration, that cannot be attributed to the SAI.

**PEER REVIEWER**

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

**Comments:** The “d” response applies because the SAI has not conducted any audits or has not made them available to the public.

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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.

**E.** Not applicable/other (please comment).
Equatorial Guinea

Score: 0

Sources: No extra-budgetary funds have been audited

Comments: The documentation is not publicly available; the SAI does not exist in practice, probably and theoretically it may be recorded somewhere to be seen by economic and budgetary foreign entities, but actually its tasks are not known.

PEER REVIEWER

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

Comments: The “d” response applies because the SAI has not conducted any audits or has not made them available to the public.

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).

Equatorial Guinea

Score: 0

Sources: The Annual Audit report does not include an executive summary.

Comments: Executive summaries are not usually publicly available even if they existed, it is concluded that it does not go beyond the scope of the Executive to appraise the objectivity and practice of the SAI.

PEER REVIEWER

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

Comments: The “d” response applies because the SAI has not conducted any audits or has not made them available to the public.

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).

Equatorial Guinea

D.

Score: 0

Sources: The Executive does not provide information on the steps taken to address the results of the audit.

PEER REVIEWER

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

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).

**Equatorial Guinea**

D. Score: 0

**Sources:** Nor the SAI or the Legislature report the steps taken by the Executive to address the recommendations of the audit.

**Comments:** There is no report recording the steps taken by the Executive to address the recommendations of the audit, nor even in Parliament.

**PEER REVIEWER**

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

**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).

Equatorial Guinea

D.

Score: 0

Sources: The Legislature does not have the internal capacity or the capacity to hire an independent investigation to conduct budgetary analysis.

Comments: The Legislature does not have the internal capacity to conduct budgetary analysis or use external investigation for this type of analysis since the term "party-executive-Government" applied in the country context. The discipline and wishes of the President have more weight when dictating the budgetary guidelines which nobody should or can disagree with, since of the 100 deputies, only one belongs to the opposition, and of the 70 senators recognized by the constitution, violated by appointing 75 senators, only one belongs to the real opposition that make proposals and recommendations during the budgetary process in Parliament (chamber of deputies and senate).

PEER REVIEWER

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

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).

Equatorial Guinea

D. Score: 0

Sources: Nor the total legislation or any budgetary committee discuss budgetary policy before the presentation of the Executive's Budget Proposal.

Comments: The discussion is conducted only and exclusively during the presentation of the executive in Parliament, there parliamentary initiatives that enable budgetary interaction.

PEER REVIEWER

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

Suggested Answer: c.

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.

F. Not applicable/other (please comment)
Equatorial Guinea

D.

Score: 0

Sources: Usually the Executive does not consult with members of the Legislature as part of the budget preparation process.

Comments: The Executive does no consult with the members of the Legislature as part of its process to determine the priorities of the budget; priorities and determinations are defined by the executive and they do not reflect any initiative from the Legislature.

PEER REVIEWER

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

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).

Equatorial Guinea

C.

Score: 33
Sources: The Legislature does not receive the Executive’s Budget Proposal at least one month before the start of the budget year.

Comments: The Legislature is informed of the budget only fifteen days before the date of the start of the legislative sessions.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: The score should match the explanation provided by the researcher that the legislature receives the budget proposal less than 6 weeks prior to the start of the budget year. This is also supported by reporting in state media that the government presented the draft 2014 budget law to the Senate at the end of November 2013 for discussion in committee. See http://www.guineaequatorialpress.com/noticia.php?id=4527&lang=en.

RESEARCHER'S RESPONSE
We have modified the answer to C.

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).

Equatorial Guinea

Score: 67
Sources: The Legislature approves the Budget at least one month before the start of the budget year, but not later than the beginning of the budget year.

Comments: The parliamentary sessions of September are when the Parliament analyzes the Executive’s Budget Proposal, and it is approved by 99% of the members of Parliament of the party-Executive, except the rejection from the only member of Parliament from the real opposition.

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).

Equatorial Guinea

C.

Score: 33

Sources: The Legislature is legally authorized to modify the Executive’s Budget Proposal, with some limitations.

Comments: The limitations are based on the government system that does not allow the democratic election of the members of the legislature that could modify and suggest changes to the budget proposal. It should be added that of the 100 deputies and 75 senators only one has the freedom to suggest changes and the rest owe favors to the President who appoints them arbitrarily without the approval of the citizens.
PEER REVIEWER

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

Suggested Answer: c.

Comments: While the legislature is granted authority in law, as noted by the researchers, in practice it has very limited authority because the ruling party and its allies control all but one seat in each of the two house of parliament. As a result, legislators do not act independently and, instead, parliament serves as a rubber stamp to approve the laws presented by the executive.

RESEARCHER'S RESPONSE

Since the question is assessing practice as well as the legal framework, we have changed the answer to C.

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).

Equatorial Guinea

C.

Score: 33
Sources: The Executive is required by law or regulation to obtain the approval or request the contribution of the Legislature before transferring funds among administrative units, but in practice the Executive transfers funds before obtaining the approval or contribution of the Legislature.

Comments: Legislatures are just for appearance's sake and they are not real, this does not allow legislators to make suggestions after or during its legislation, without the authorization of the person who appointed them; the President may not like this and the legislator could be forgotten for possible appointment opportunities. Contributions depend only on the President, who has all constitutional and non constitutional power.

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).

Equatorial Guinea

C.

Score: 33
Sources: The Executive is required by law or regulation to obtain the approval or request the contribution of the Legislature before spending surplus revenue, but in practice the Executive spends these funds before obtaining the approval or contribution of the Legislature.

Comments: As mentioned before, the Executive, the Legislature and the Judiciary are instruments of the President, who appoints and dismiss its members, that is why the laws exist to exhibit them at the international level, but they are not enforced. That is to say that the opinion of the Legislature before spending the surplus revenue does not count, if the President has decided on or is interested in one of the alternatives to use it or keep it for the next fiscal year.

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).

Equatorial Guinea

C.

Score: 33
Sources: The Executive is required by law or regulation to obtain the approval or request the contribution of the Legislature before spending surplus revenue, but in practice the Executive spends these funds before obtaining the approval or contribution of the Legislature.

Comments: As mentioned before, the Executive, the Legislature and the Judiciary are instruments of the President, who appoints and terminates its members, that is why the laws exist to exhibit them at the international level, but they are not enforced. That is to say that the opinion of the Legislature before spending the surplus revenue does not count, if the President has decided on or is interested in one of the alternatives to use it or keep it for the next fiscal year.

PEER REVIEWER

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

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).

Equatorial Guinea

B.

Score: 0

Sources: Information is not publicly available.

Comments: The information is not publicly available and it depends on the Executive who has all the decision-making power.

PEER REVIEWER

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

Equatorial Guinea

C.

Score: 33

Sources: The Executive is required by law or regulation to obtain the approval or request the contribution of the Legislature before spending contingency funds, but in practice the Executive spends these funds before obtaining the approval or contribution of the Legislature.

Comments: The Executive does no consider the Legislature when it must take an initiative, since all legislators obey the President blindly, he gives orders and they follow them, that is why legislators have lost their auditing and controlling role.

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.

E. Not applicable/other (please comment).

Equatorial Guinea

D.

Score: 0

Sources: No committee holds public hearings to review and analyze audit reports in detail.

Comments: There is a parliamentary commission for discussion an its sessions are usually closed until they get to plenary sessions, where the law or parliamentary regulation acknowledge that they are public hearings, but no citizen has access to the room and the Parliament discloses some apparent stages of the legislators via the government radio and television controlled by the government’s political system. However, there is no reference to an audit report.

PEER REVIEWER

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

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).
Equatorial Guinea

Score: 0

Sources: The Supreme Audit Institution has no discretion to decide what audits it wants to conduct.

Comments: In practice, this Supreme Audit Institution is not recorded; therefore we should understand that it does not have any discretion and it is clear who executes and decides the audit that has to be conducted and who should be subject to the audit. This power rests in the hands of the President-Government.

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 on-going, 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).
Sources: The SAI does not have a quality assurance system.

Comments: The Supreme Audit Institution does not exist; therefore it is impossible and irrational to talk about the establishment of a monitoring system aimed at controlling audit processes and providing continuous independent evaluation of audits.

PEER REVIEWER

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

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).

Equatorial Guinea

B.

Score: 0

Sources: The Executive may remove the head of the SAI without the definitive consent of the judiciary or the legislature.

Comments: The new Constitution reformed in the country, grants absolute powers and responsibility to the President of the Republic to appoint and remove authorities, the President has the responsibilities of Head of State and Head of Government therefore, he can replace the head of the Supreme Audit Institution whenever he likes if that institution did exist. It is interesting that in the constitution acknowledges institutions that should be appointed by Parliament if legislators were elected.
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).

Equatorial Guinea

D.

Score: 0

Sources: While the President may authorize a Superior Audit Institution, there is no reason to believe it will do anything beneficial. In the same way he would authorize or set the amount and the validity of the budget of the entity, as he has the citizens used to.
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).

Equatorial Guinea

D.

Score: 0

Sources: No definitions are presented.

Comments: The Law is defined so technically that, for the average citizen, it impossible to understand its content.

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).

Equatorial Guinea

D.

Score: 0

Sources: There is no formal requirement and the Executive does not participate with the public during the budget process.

Comments: The opinion of the citizens are not considered when making public proposals, this reality is even more important regarding economic and budgetary matters. This makes difficult to ask the Executive to include the public during the formulation and execution 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).

Equatorial Guinea

D.

Score: 0

Sources: The Executive does not provide information to the public or does not participate with the public during the budget preparation process.

Comments: It is not easy for citizens to articulate what they expect to achieve via their participation since they are not provided with information in advance to participate in an informed and effective way. It should be acknowledged that the Executive uses citizens as subjects and not as citizens with rights to participate in the public discussion.

PEER REVIEWER

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

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).

Equatorial Guinea

D.

Score: 0

Sources: The Executive does not provide information to the public or does not participate with the public during the budget preparation process.

Comments: It is not easy for citizens to articulate what they except to achieve via their participation since they are not provided with information in advance to participate in an informed and effective way. It should be acknowledged that the Executive uses citizens as subjects and not as citizens with rights to participate in the public discussion and does not let them articulate what they expect to achieve through their participation.

PEER REVIEWER

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

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).
Equatorial Guinea

D.

Score: 0

Sources: The Executive has not established mechanisms to identify the opinion of the public regarding budgetary priorities.

Comments: The Executive does not take into account the opinions of the public since its special priority is focused on the public budgetary priorities of the citizens.

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).

Equatorial Guinea

D.

Score: 0

Sources: The Executive has not established mechanisms to identify the opinion of the public regarding
Comments: The Executive is not concerned with the opinion of the citizens, since the rights and duties of the population are inexistent in practice, therefore its mechanisms to identify the opinion on the budgetary execution are unnecessary.

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

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).

Equatorial Guinea

D.

Score: 0

Sources: The Executive does not publish reports on the input it receives from the public nor does it make comments on how that input was used.

Comments: The opinions of the citizens are not used or considered when developing budget plans, nor is detailed information provided to the population.
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).

Equatorial Guinea

C.

Score: 33

Sources: Public hearings are held within the macroeconomic and fiscal framework where the Executive and some stakeholders give their opinions.

Comments: The legislative session on the budget is broadcasted on radio and television, but only legislators can give their opinions and only one member of the real opposition gives his opinion, no citizen participates in the discussion of commissions.

Peer Reviewer

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

Suggested Answer: c.

Comments: Hearings are held and these are televised via state media, so can be considered public, but
as noted in the researcher's comments there is no participation from members of the public.

**RESEARCHER'S RESPONSE**

Since the reviewer is correct, the answer is changed to 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).

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**Equatorial Guinea**

**D.**

**Score:** 0

**Sources:** No public hearings are conducted regarding the budgets of a wide range of administrative units in which the opinion of the Executive units is heard.

**Comments:** Although the parliamentary regulation states that hearings are public, in practice it can be considered that they are closed since only members of the Executives and Legislature can participate, but mostly they cannot give their own opinions on the budget process, the Prime Minister has only the constitutional power to coordinate public administration, in practice, he is responsible to present the General Government's Budget on behalf of the Executive and not by department, and in the Commission of Budget of the Parliament the Minister of Finance and the Minister of Economy and
Planning is responsible for defending the budget on these commissions. It should be noted that the Parliament is derived from fraudulent elections.

PEER REVIEWER

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

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128. 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 public is heard?

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

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

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

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

E. Not applicable/other (please comment).

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Equatorial Guinea

D.

Score: 0

Sources: The committees do not present reports or do not hold public hearings.

Comments: The Prime Ministers, on behalf of the Executive, attend plenary sessions to defend the Budget Proposal. The Ministers of Economy and Planning present and discuss the Budget in the Budget Commission.

PEER REVIEWER

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

Equatorial Guinea

Score: 0

Sources: Committees do not submit reports or do not conduct public hearings.

Comments: Only members of Budget Commission are entitled to know the content of reports, if there is any. Citizens are not aware of decisions and agreements adopted.

PEER REVIEWER

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

**Equatorial Guinea**

D.

**Score:** 0

**Sources:** The SAI does not have formal mechanisms through which the public can participate in the auditing plan.

**Comments:** If the Supreme Audit Institution does not exist, there is no formal mechanisms through which the public can participate in the auditing process.

**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).

Equatorial Guinea

D.

Score: 0

Sources: The SAI does not have formal mechanisms of communication with the public beyond the publication of audit reports.

Comments: There is no Supreme Audit Institution, therefore, there is not a participation process to include citizen insight in the auditing plan.

PEER REVIEWER

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).

Equatorial Guinea

D.
B.

Score: 0

Sources: The SAI does not have formal participation mechanisms with the public beyond the Audit Report.

Comments: SAI does not exist, therefore, there is no Audit Report available.

PEER REVIEWER

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

Suggested Answer: c.

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).

Equatorial Guinea

D.

Score: 0

Sources: SAI does not publish reports regarding inputs received by citizens.

Comments: Constitution states that there is a SAI, however, to this date it has not been formally
Comments: The Constitution states that there is a SAI, however, to this date it has not been formally constituted. Citizens are expecting for this to happen.

PEER REVIEWER

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

Suggested Answer: e.