

Open Budget Survey 2017

Questionnaire

Angola (English)

January 2018

COUNTRY QUESTIONNAIRE: ANGOLA (ENGLISH)

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: n/a

Comments: In Angola the executive does not prepare a Pre-Budget Statement

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-2: When is the PBS made available to the public?

- a. (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
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: d.

Sources: n/a

Comments: In Angola the executive does not prepare a Pre-Budget Statement

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: In Angola the executive does not prepare a Pre-Budget Statement

Sources: n/a

Comments: Researcher: In Angola the executive does not prepare a Pre-Budget Statement

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question “n/a.”

Answer: In Angola the executive does not prepare a Pre-Budget Statement

Sources: n/a

Comments: Researcher: In Angola the executive does not prepare a Pre-Budget Statement

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: In Angola the executive does not prepare a Pre-Budget Statement

Sources: n/a

Comments: Researcher: In Angola the executive does not prepare a Pre-Budget Statement

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-5: If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: In Angola the executive does not prepare a Pre-Budget Statement

Sources: n/a

Comments: Researcher: In Angola the executive does not prepare a Pre-Budget Statement

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6a: If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: n/a

Comments: In Angola the executive does not prepare a Pre-Budget Statement

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6b: If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

Answer: According to information received from finance official who participated in a meeting organized by IBP and UNDP in Sao Tome, Angola does not produce a PBS.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: na

Sources: n/a

Comments: FRAMEWORK LAW OF THE EXECUTIVE'S BUDGET: [http://www.minfin.gov.ao/PortalMinfin/faces/home/legislacao/...](http://www.minfin.gov.ao/PortalMinfin/faces/home/legislacao/) (<http://www.minfin.gov.ao/PortalMinfin/faces/home/legislacao/legislacaogeral SOB refinancas publicas>) Article 24: The President of the Republic refers to the National Assembly, the Final Proposal of the State Budget, Relative to the subsequent year until 31 October.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-8: Is there a “citizens version” of the PBS?

a. Yes

b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2017

Sources: n/a

Comments: FRAMEWORK LAW OF THE EXECUTIVE'S BUDGET: <http://www.minfin.gov.ao/PortalMinfin/faces/home/legislacao/...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/home/legislacao/legislacaogeralsobrefinancaspublicas>) Article 24: The President of the Republic refers to the National Assembly, the Final Proposal of the State Budget, Relative to the subsequent year until 31 October.

Peer Reviewer

Opinion: Agree with Comments

Comments: The 2017 EBP consist of 9 documents which are available at: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>)

Government Reviewer

Opinion: Agree

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 28 October 2016

Sources: www.minfin.gov.ao/servicos/noticias/visualizar/PortalMinfin/2... (<http://www.minfin.gov.ao/servicos/noticias/visualizar/PortalMinfin/2451>)

Comments: According to the law, the executive must submit the EBP to the legislature by 31 October.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Yes and we also have the Executive's Budget Proposal Background Report issued on the same date (10/28/2016), as it can be verified on the following website: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado?_adf.ctrl-state=7ngvrcq1b_118)

EBP-2: When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (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
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: b. (67)

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>)

Comments: The EBP documents were made available on the Ministry of Finance's website immediately after they were submitted to the Parliament, at the end of October.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 31 October 2016

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>)

Comments: The EBP documents were made available on the Ministry of Finance's website immediately after they were submitted to the Parliament, at the end of October.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

Answer: The EBP documents were made available on the Ministry of Finance's website immediately after they were submitted to the Parliament, at the end of October. This was checked by the researcher.

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: na

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>)

Comments: All the EBP documents can be found on the above website by clicking: > Orçamento Geral do Estado > OGE do Ano Corrente > Proposta do OGE 2017

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-5: If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>)

Comments: The EBP documents are published just in pdf format

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6a: If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b: If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

Answer: na

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: EXECUTIVE'S BUDGET PROPOSAL FOR 2017

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>)

Comments: The titles of the accompanying materials and tables are: - Background Report - Law that approves the Executive's Budget 2017 - Expenditure by locality - Expenditure by Nature - Expenditure by Function - Revenue by Resource - Budget Allocation by Body - Expenditure per Program - Revenue by Nature

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-8: Is there a “citizens version” of the EBP?

- a. Yes
- b. No

Answer: b.

Sources: n/a

Comments: There is a citizens version of the enacted budget, but not of the EBP

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>)

Comments: Art. 24 of the Executive's Budget Framework Law states that the National Assembly has to approve the budget proposal for the following year by 15 December.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 14 December 2016

Sources: <http://www.parlamento.ao/noticias/iii-legislatura/-/blogs/as...> (<http://www.parlamento.ao/noticias/iii-legislatura/-/blogs/assembleia-nacional-aprova-oge-para-2017>)

Comments: See the news item from the National Assembly's website

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-2: When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: b. (67)

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 30 December 2016

Sources: <http://www.impresanacional.gov.ao/index.php?id=105&serie=1&...> (<http://www.impresanacional.gov.ao/index.php?id=105&serie=1&token=e2d285fa3fd274261d88ec8a9702ba4&ano=2016&deAno=&ateAno=&numero=&numeroDiploma=&descritivo=>)

Comments: The 2017 budget law was published on the Official Gazette (Diário da República) on 30 December 2016, as Law 22/16, and a few days later on the Ministry of Finance website.

Peer Reviewer

Opinion: Agree with Comments

Comments: The link provided as source is non-functional. This link works and verifies the date of publication: <http://www.lexlink.eu/conteudo/angola/ia-serie/3801333/lei-n...> (<http://www.lexlink.eu/conteudo/angola/ia-serie/3801333/lei-no-2216/14793/por-tema>)

Government Reviewer

Opinion: Agree

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The researcher regularly checked whether the EB documents had been published on the Ministry of Finance website.

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>)

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>)

Comments: The EB documents can be accessed on the above website, by clicking: > Orçamento Geral do Estado > OGE do Ano Corrente > OGE 2017

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-5: If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>)

Comments: Some information about Public Finance Statistics such as: public revenue by economic nature (budget until 2016 and execution until 2014), by funding sources (budget until 2016 and execution until 2014) and budget unit (only budget until 2013 insufficient information) is in excel format. Also is excel format information about Some data in machine readable format can be found on the Ministry of Finance website, but it does not yet include data for the EB 2017. It includes public expenditure by economic nature (budget until 2016 and execution until 2014), by function

(budget until 2016 and execution until 2014), by locality (budget until 2016 and execution until 2014) and by government agency (budget until 2016 and execution until 2014). Link: <http://www.minfin.gov.ao/PortalMinfin/faces/home/informacoese...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/home/informacoeseconomicas/estatisticasinf/financaspublicas>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6a: If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>)

Comments: The EB is publicly available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b: If you selected option "c" or "d" in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question "n/a."

Answer: Law that approves the Executive's Budget for the financial year of 2017.

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>)

Comments: The titles of the accompanying materials and tables are: - Background Report - Law that approves the Executive's Budget 2017 - Expenditure by locality - Expenditure by Nature - Expenditure by Function - Revenue by Resource - Budget Allocation by Body - Expenditure per Program - Revenue by Nature

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-8: Is there a “citizens version” of the EB?

- a. Yes
- b. No

Answer: a.

Sources: Citizen’s Budget 2016 <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/publicacoes>)

Comments: The CB for the 2017 CB has not yet been published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Citizen’s Budget for 2017 has already been published, as you can see at the following address:

<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...> (<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/publicacoes>)

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY 2016

Sources: Citizen’s Budget 2016 <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/publicacoes>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: The fiscal year of the Citizen Budget is 2017, and is available on the website of the Ministry of Finance. As you can see in the address below: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...> (<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/publicacoes>)

Comments: FY 2017

IBP comment: The document that the government reviewer refers to was published after the survey cut-off date of 31 December 2016. It is great to see that the Government of Angola continues publishing the Citizens’ Budget.

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/publicacoes>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2b: If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: 20 March 2016

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/publicacoes>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/publicacoes>)

Comments: April 3, 2017

IBP comment: The 2017 document that the government reviewer refers to was published after the Survey cut-off date of 31 December 2016.

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: According to the testimony of Ministry of Finance officials that were interviewed

Sources: Interviews with Ministry of Finance officials

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/publicacoes>)

Comments: It was possible to determine the date according to information from the Office of Institutional Communication, which is responsible for the publication of the Citizen’s Budget.

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/publicacoes>)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/publicacoes>)

Comments: The CB for 2016 can be accessed on the above page by clicking on: > Orçamento do Cidadão > Orçamento do Cidadão 2016 On this page, the CBs for 2014 and 2016 are available.

Peer Reviewer

Opinion: Agree with Comments

Comments: Since the submission to the peer reviewer a citizens budget for 2017 has been published at the same location as the 2014 and 2016 CBs

Government Reviewer

Opinion: Agree

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: Citizen’s Budget 2016

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/publicacoes>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/publicacoes>)

Comments: Citizen’s Budget 2017

IBP comment: The 2017 document that the government reviewer refers to was published after the Survey cut-off date of 31 December 2016.

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: Enacted Budget

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/publicacoes>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/publicacoes>)

Peer Reviewer

Opinion: Agree with Comments

Comments: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>

(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/relatoriosecontas>) This link shows that the most recent IYRs date from 2014

Government Reviewer

Opinion: Agree

IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: d.

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>

(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/publicacoes>)

Comments: IYRs are not released to the public, despite legal provisions to this respect. Article 13 of the law approving the state budget for 2016 says:

1. The Ministry of Finance must make public on a quarterly basis, the result of running the OGE / 2016. 2. Information relating to each quarter of the financial year 2016 shall be publicized in maximum period of sixty (60) days after the end of the quarter. The government has not respected these legal provisions. <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>

(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>)

Peer Reviewer

Opinion: Agree with Comments

Comments: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>

(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/relatoriosecontas>) This link shows that the most recent IYRs date from 2014

Government Reviewer

Opinion: Agree

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>

(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/relatoriosecontas>) This link shows that the most recent IYRs date from 2014

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-5: If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: n/a

Comments: IYRs are not published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6a: If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: c.

Sources: n/a

Comments: Older IYRs are published on the Ministry's website: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...> (<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/publicacoes>) More recent ones are not available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

Answer: IYRs are produced and sent to the legislature for consideration (see source), but not published on the Ministry of Finance's website.

Sources: http://www.angop.ao/angola/pt_pt/noticias/politica/2016/6/28...
(http://www.angop.ao/angola/pt_pt/noticias/politica/2016/6/28/Angola-Deputados-aprovam-relatorio-execucao-OGE,baa3cbd5-5038-46b4-afe0-083e2e26c376.html)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question "n/a." Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-8: Is there a "citizens version" of the IYRs?

a. Yes

b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-2: When is the MYR made available to the public?

a. (100) Six weeks or less after the midpoint

b. (67) Nine weeks or less, but more than six weeks, after the midpoint

- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-5: If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format

- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: n/a

Comments: The MYR is not produced nor published

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6a: If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: n/a

Comments: The government produces IYRs, but no MYR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6b: If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-8: Is there a “citizens version” of the MYR?

- a. Yes
- b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/publicacoes>)

Comments: To access Year End Reports, access the above website and click on: > Conta Geral do Estado

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-2: When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: d.

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/publicacoes>)

Comments: The most recent YER available is for 2014. According to Article 63 of the State Budget Law, the National Assembly shall consider and approve the General State Accounts (YER) by 30 June of the following year. The law does not say anything about publication, though.

<http://www.contratacaopublica.minfin.gv.ao/GCP/Conteudo/Legi...>

(<http://www.contratacaopublica.minfin.gv.ao/GCP/Conteudo/Legislaçã%20e%20Normas/Orçamento%20de%20Estado/Lei%20Quadro%20OGE%20n.%2010.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-5: If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6a: If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all

e. Not applicable (the document is publicly available)

Answer: a.

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/publicacoes>)

Comments: Year End Reports (Conta Geral do Estado) are produced but made available online too late. The most recent one on the Ministry website is from 2014, and it was published in the second semester of 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b: If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: State General Account

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/contageraldoestado>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-8: Is there a “citizens version” of the YER?

a. Yes

b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2014

Sources: <http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Con...>
(<http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Contas%20de%20Angola/ContaGeralEstado>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-2: When is the AR made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: d.

Sources: <http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Con...>
(<http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Contas%20de%20Angola/ContaGeralEstado>)
Comments: The most recent Audit Report published on the website of the Audit Court is from 2012.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-5: If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6a: If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: <http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Con...>

(<http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Contas%20de%20Angola/ContaGeralEstado>)

Comments: The Audit Reports for 2011 and 2012 are available on the Audit Court website. More recent ARs may have been produced but are not public yet.

Peer Reviewer

Opinion: Agree with Comments

Comments: Supreme Audit Court website not even accessible.

Government Reviewer

Opinion: Agree

AR-6b: If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

Answer: It is unclear how long it takes to produce an Audit Report, given the long delays in publication.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question "n/a."

Answer: Audit Report for the 2012 State General Account

Sources: <http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Con...>
(<http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Contas%20de%20Angola/ContaGeralEstado>)

Comments: The title above is from the most recent publicly available Audit Report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-8: Is there a "citizens version" of the AR?

a. Yes

b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1a: Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: Ministry of Finance: <http://www.minfin.gov.ao/> (<http://www.minfin.gov.ao/>) Audit Court: <http://www.tcontas.ao/> (<http://www.tcontas.ao/>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Audit court inaccessible and in any case the fiscal data published there is marginal and outdated.

Government Reviewer

Opinion: Agree with Comments

Comments: http://www.parlamento.ao/#http://www.parlamento.ao/glue/AN_N...
(http://www.parlamento.ao/#http://www.parlamento.ao/glue/AN_Navigation_home.jsp)?

GQ-1b: On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/home/informacoes...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/home/informacoeseconomicas/estatisticasinf/financaspublicas>)

Comments: The web page contains different files for revenues and expenditures, covering the years 1991-2016 for budgeted revenues/expenditures, and 1991-2014 for executed revenues/expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/home/informacoes...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/home/informacoeseconomicas/estatisticasinf/financaspublicas>)

Comments: The web page contains different files for revenues and expenditures, covering the years 1991-2016 for budgeted revenues/expenditures, and 1991-2014 for executed revenues/expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1d: On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/analiseInfograficaOGE2016>)

Comments: This web page contains some graphs and data visualizations for the 2016 budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-2: Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

- a. Yes

b. No

Answer: a.

Sources: 1) Framework Law for the Executive's Budget <http://www.contratacaopublica.minfin.gov.ao/GCP/Conteudo/Legi...>
(<http://www.contratacaopublica.minfin.gov.ao/GCP/Conteudo/Legislacao%20e%20Normas/Orçamento%20de%20Estado/Lei%20Quadro%20OGE%20n.º%20110.pdf>) 2) Organic Law of the Court of Auditors <http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Con...>
(<http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Contas%20de%20Angola/Leis/lei-13-10.pdf>) 3) Constitution http://www.governo.gov.ao/Arquivos/Constituicao_da_Republica...
(http://www.governo.gov.ao/Arquivos/Constituicao_da_Republica_de_Angola.pdf)

Comments: 1) This law provides for the general rules for the preparation, drafting, adoption and budget implementation, financial programming and accounting records of public resources. ARTICLE 74 (Advertising): The executive branch and local government authorities should ensure the publication of all documents that are necessary to ensure adequate disclosure and transparency of budgetary correspondents. 2) This law regulates the functioning of the Audit Court. 3) Constitution of the Republic of Angola: Article 104.o (Executive's Budget Proposal) Article 180.o (Constitutional Court); Article 40.o (Freedom of speech and information)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Presidential Decree 1/17 that approves the rules of Executive Budget's execution.

GQ-3: Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

a. Yes

b. No

Answer: a.

Sources: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Law Number 9/16, of June 16, 2016 - Public Procurement Law It is important to take the public procurement law into consideration as it specifically articulates the need for transparency in the acquisition of public goods and services.

<http://www.minfin.gov.ao/cs/groups/public/documents/document...>

(http://www.minfin.gov.ao/cs/groups/public/documents/document/mza5/mtgu/~edisp/160616_lein19092016030918.pdf.pdf)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Law 7/06 of May 15 - Press Law: <http://www.wipo.int/edocs/lexdocs/laws/pt/ao/ao006pt.pdf>

(<http://www.wipo.int/edocs/lexdocs/laws/pt/ao/ao006pt.pdf>) Decree-Law 16-A/95 of December 15 - Rules of Procedure and of the Administrative

Activity: http://www.stj.pt/ficheiros/fpstjptlp/angola_procedimentoadm...

(http://www.stj.pt/ficheiros/fpstjptlp/angola_procedimentoadministrativo.pdf)

IBP comment: Answer changed in response to reviewers' comments.

1: 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. (100) Yes, administrative units accounting for all expenditures are presented.

b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.

d. (0) No, expenditures are not presented by administrative unit.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/...>

(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) "Dotação Orçamental por Órgão"

Comments: In the Executive's Budget Proposal for 2017 there is a supporting document to the EBP that present expenditures for the budget year (2017) that are classified by administrative unit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) "Despesa por Função" See also Table 15 in Relatório de Fundamentação

Comments: In the executive's Budget Proposal for 2017 there is a supporting document to the EBP that present expenditures for the budget year (2017) classified by functional classification

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

3: 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. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>)

Comments: In the executive's Budget Proposal for 2017 there is a supporting document to the EBP that present budget expenditures for year (2017) classified by functional classification according to the COFOG Standards

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) "Despesa por Natureza" See also Table 11 in Relatório de Fundamentação.

Comments: In the executive's Budget Proposal for 2017 there is a supporting document to the EBP that present budget expenditures for year (2017) presented by economic classification

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

5: 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. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>)

Comments: In the EBP supporting documents for 2017 the economic classification is compatible with international standards.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

6: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) "Despesa por Programa"

Comments: For 2017 the EBP supporting document presents programs accounting for all expenditures. However, they are not presented or listed by administrative unit making analysis difficult.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Actividade permanente (40.26% of expenditures) and Divida Publica (36.28% of expenditures), together make up more than three quarters of budgeted expenditure and they do not represent programs but line items inserted in the programmatic budget classification.

Government Reviewer

Opinion: Agree

IBP comment: Based on the peer reviewer comment, the answer has been changed to C.

7: 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. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) See Table 11 in Relatório de Fundamentação
Comments: Multi-year expenditure estimates are presented by only one of the three expenditure classification (economic) in the EBP for 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

8: 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. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>)
Comments: Multi-year expenditure estimates are not presented by programs in the EBP for 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

9: 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. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) "Receita por Natureza"
Comments: The individual sources of tax revenue accounting for all tax revenue are presented in EBP supporting documents for 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

10: 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. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) "Receita por Natureza"

Comments: The Executive's Budget Proposal or its supporting documentation present most individual sources of non-tax revenue, but some detail is missing.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Non-tax revenue is presented with as much detail as tax revenue assessed in the previous question.

<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>

(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) "Receita por Natureza"

Government Reviewer

Opinion: Agree

IBP comment: Based on the peer reviewer comment, the answer has been changed to A.

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

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) See: Table 11 in Relatório de Fundamentação do OGE para 2017

Comments: No, multi-year estimates of revenue are not presented by category. Some breakdown exists but it is not consistent with general revenue classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

12: 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. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) See Table 15 in Relatório de Fundamentação do OGE para 2017

Comments: A limited breakdown exists, but only for some general categories of revenue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

13: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) see: Relatório de Fundamentação table 11 page 49
Comments: The one of the three estimates related to government borrowing and debt are presented referring to interest payments.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The EBP reports both on interest payments and the amount of net new borrowing required during the budget year both in table 11 as referenced and in the receita por natureza economica supporting budget document. The total debt burden is not included in the fiscal reporting except a reference in passing to debt levels reaching 52.7 percent of GDP in 2017 (paragraph 11 in the relatório de fundamentação).

Government Reviewer

Opinion: Agree

IBP comment: Based on the peer reviewer comment, the answer has been changed to A. Info on total debt as % of GDP is sufficient, as GDP data is presented in the same document.

14: 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. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) see: relatório de fundamentação
Comments: In the EBP for 2017, information related to composition of total debt outstanding is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

15: 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) See: Relatório de fundamentação Tables 10 and 12
Comments: Information is presented on various indicators. It excludes some core information such as interest rates, but includes projections on oil and diamond prices, etc.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

16: 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. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) See: Relatório de fundamentação chapter VIII. FINAL NOTES

Comments: Sensitivity analysis is presented, but informations are insufficient and excludes core elements.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The analysis presented in the "notas finais" does not qualify as sensitivity analysis but rather a rough outline of fiscal risks.

Government Reviewer

Opinion: Agree

IBP comment: Based on the peer reviewer comment, the answer has been changed to D.

17: 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. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) See: Relatório de fundamentação (Executive's Budget Background Report)

Comments: The EBP documents include description of policy proposals, but do not detail their impact on expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) See: Relatório de fundamentação (Executive's Budget Background Report)

Comments: No, information that shows how new policy proposals affect revenues is not presented

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

19: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) See relatório de fundamentação Tables 11 and 14

Comments: Expenditure estimates by economic and functional classifications are presented. Functional info only at broad functional level.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The answer is not in line with earlier reference to one classification system used in table 11 and 14 of the relatório de fundamentação. There is no functional classification used in these tables.

Government Reviewer

Opinion: Agree

IBP comment: BY-1 estimates by functional classification are too aggregate. Based on the peer reviewer's comment, the answer has been changed to C.

20: 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. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>)

Comments: No, expenditures are not presented by program for BY-1

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

21: 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. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) See relatório de fundamentação page 44 table 11

Comments: Yes, expenditure estimates for BY-1 have been updated from the original enacted levels, also because a supplementary budget was enacted in August 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22: 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. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) see: Relatório de Fundamentação Tables 11 and 14.

Comments: Expenditure estimates for BY-2 and prior years are presented for economic and functional classification (functional info only for broad functions).

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Expenditure estimates for BY-2 are presented using economic classification only.

Government Reviewer

Opinion: Agree

IBP comment: Based on the peer reviewer's comment, the answer has been changed to C. BY-1 information by functional classification (Table 14) is too aggregate.

23: 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. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>)

Comments: Expenditures are not presented by program for BY-2 and prior years

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

24: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: [http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...](http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/)
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) see: Relatório de Fundamentação page 49 table 11
Comments: Actual expenditure outcomes are reflected for 2014 (BY-3) and previous years only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

25: 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. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: [http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...](http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/)
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) see: Relatório de fundamentação page 49 table 11
Comments: Yes, revenue estimates for BY-1 are presented by category, even though breakdown is by oil and non-oil revenues rather than normal economic classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

26: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: [http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...](http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/)
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) see: Relatório de fundamentação page 49 table 11
Comments: Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The issue here is about the rough nature of the classification not the amount of revenue. All revenue is accounted for but for very rough categories of "individual sources".

Government Reviewer

Opinion: Agree

IBP comment: Only broad groupings of revenues are presented. Answer C is correct.

27: 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. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>

(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) see: Relatório de fundamentação page 49 table 11

Comments: Yes, revenue estimates for BY-1 have been updated from the original enacted levels, also because a supplementary budget was enacted in August 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

28: 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. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>

(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) see: Relatório de fundamentação page 49 table 11

Comments: Yes, revenue estimates for BY-2 and prior years are presented by category (oil and non-oil revenues, not regular economic classification).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

29: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) 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. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>

(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) see: Relatório de fundamentação page 49 table 11

Comments: in the Relatório de fundamentação page 49 table 11 sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: All (official, on-budget) revenue is accounted for (not less than two-thirds). Very rough classification yes but it is all there.

Government Reviewer**Opinion:** Agree**IBP comment:** Only broad groupings of revenues are presented. Answer C is correct.

30: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) see: Relatório de fundamentação page 49 table 11

Comments: Actual outcomes are reflected for 2014 and previous years.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

31: 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. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) see: Relatório de fundamentação (Executive's Budget Background Report)

Comments: Yes, information is presented, but it excludes some core elements there are only same information related to the interest payments on the debt

Peer Reviewer**Opinion:** Agree with Comments

Comments: It could be noted that the recently revamped Debt Management Unit (UGD) makes no useful information available on its site. Reports such as the debt bulletin are either not published or forbidden to download. There has been significant disagreements with the IMF on how to account for the debt and as a result the level of indebtedness as well. http://www.ugd.minfin.gv.ao/PortalDivida/faces/wcnav_default...
(http://www.ugd.minfin.gv.ao/PortalDivida/faces/wcnav_defaultSelection.jsessionid=iVmuxrOopKimR1Sr6QRGmuwsvVvLIGFFdxC8uC8NRYunQcPj6ZLh!-20046135:_afLoop=1957497703671559&_afWindowMode=0&_afWindowId=7cc0d4o1g&_adf.ctrl-state=b26kp9d9w_1#!%40%2Foracle%2Fwebcenter%2Fportalapp%2Fpages%2FMenu%2Fpublicacoes.jspx%40%3F_adf.ctrl-state%3Db26kp9d9w_5)

Government Reviewer**Opinion:** Agree

32: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).

- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) see: Relatório de fundamentação page 49 table 11
Comments: the last year for which actual outcomes are presented is 2014,

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) see: Relatório de fundamentação (Executive's Budget Background Report)
Comments: information related to extra-budgetary funds is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

34: 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. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: b.

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) see: Relatório de fundamentação (Executive's Budget Background Report)
Comments: Central government finances are not presented on a consolidated basis. For example they are not information related to the state business company like Sonangol, Angola Telecon, TAAG, etc.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) see supporting document: Summary of the expenses by location

Comments: estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36: 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. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) 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).

Answer: d.

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>)

Comments: alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

37: 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. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) see: Relatório de fundamentação (Executive's Budget Background Report)

Comments: estimates of transfers to public corporations are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

38: 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. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) see: Relatório de fundamentação (Executive's Budget Background Report)

Comments: Information related to quasi-fiscal activities is not presented in the budget proposal, but very frequently state-owned enterprises like Sonangol and others realize a lot of quasi-fiscal activities such as building schools and funding several social activities.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

39: 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. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) see: Relatório de fundamentação (Executive's Budget Background Report)

Comments: information related to financial assets is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40: 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. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) see: Relatório de fundamentação (Executive's Budget Background Report)

Comments: information related to nonfinancial assets is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) see: Relatório de fundamentação table 9 page 34
Comments: A general item called "Restos a Pagar" is included in some tables, but with no explanations nor further details.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Restos a pagar or outstanding payments are not necessarily all arrears and it is such an omission not to have a discussion and detailed figures of something that has historically been a significant PFM issue (and one that the ministry of finance has invested significant resources in preventing during the current crisis) that the score should be d. If not d it should be b as we don't actually know if the amount accounted for as restos a pagar is only some or all of the outstanding payments. Again it is a not a problem of the sum reported on but the lack of detail in reporting.

Government Reviewer

Opinion: Agree

IBP comment: Answer C is maintained.

42: 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. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) see: Relatório de fundamentação
Comments: information related to contingent liabilities is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

43: 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. (100) 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. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) see: Relatório de fundamentação
Comments: information related to future liabilities and the sustainability of finances over the longer term is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

44: 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. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) see: Relatório de fundamentação
Comments: Only total volumes of donations are presented, (table 9 page 34 of Relatório de fundamentação), but with no estimates of individual sources of donor assistance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

45: 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. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>)
Comments: information related to tax expenditures is not presented.

Peer Reviewer

Opinion: Agree with Comments

Comments: Yes, even the IMF cannot access this kind of data. See very useful analysis of non-oil tax expenditures in IMF selected issues report from 2015 p. 19-29 <https://www.imf.org/external/pubs/ft/scr/2015/cr15302.pdf> (<https://www.imf.org/external/pubs/ft/scr/2015/cr15302.pdf>)

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>)
Comments: in the "Relatorio de Fundamentação" estimates of earmarked revenues are presented

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: I cannot find any reference to earmarked revenue in the relatorio de fundamentação.

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce?...> (http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce?_adf.ctrl-state=gjo6vi6ff_97) Resumo da Receita por Natureza

IBP comment: A table called "Receita por fonte de recurso" which is part of the EBP reports on "Recursos consignados", but with a very high level of aggregation. Answer C is correct.

47: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) see relatório de fundamentação CHAPTER IV and CHAPTER VII
Comments: CHAPTER IV. of Relatorio de Fundamentação its about MEDIUM-TERM NATIONAL OBJECTIVES and STRATEGIC PROGRAMS. It presents the national objectives as defined in the National Development Plan (PND) 2013-2017 and the corresponding alignment with the strategic programs defined by the Executive. This chapter defines the policy framework to be implemented in the year 2017. CHAPTER VII. ECONOMIC POLICY MEASURES FOR 2017. The economic policies that will be implemented during the fiscal year will be presented, in order to achieve, in 2017, convergence with the objectives defined in the PND 2013-2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

48: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>

(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestadod>) see relatório de fundamentação CHAPTER IV

Comments: CHAPTER IV. of Relatório de Fundamentação its about MEDIUM-TERM NATIONAL OBJECTIVES and STRATEGIC PROGRAMS. It presents the national objectives as defined in the National Development Plan (PND) 2013-2017 and the corresponding alignment with the strategic programs defined by the Executive. This chapter defines the policy framework to be implemented in the year 2017. CHAPTER VII. ECONOMIC POLICY MEASURES FOR 2017. The economic policies that will be implemented during the fiscal year will be presented, in order to achieve, in 2017, convergence with the objectives defined in the PND 2013-2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

49: 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. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>

(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestadod>) see relatório de fundamentação

Comments: nonfinancial data on inputs to be acquired are not presented

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

50: 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. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>

(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestadod>) see relatório de fundamentação

Comments: nonfinancial data on result are not presented

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) 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).

Answer: d.

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/...>
 (<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestadod>) see relatório de fundamentação
Comments: Performance targets are not assigned to nonfinancial data results

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

52: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- a. (100) 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. (67) 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. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) 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).

Answer: c. (33)

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/...>
 (<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestadod>) see relatório de fundamentação
Comments: Estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: It could be argued that a number of the government programmes listed in the Resumo da Despesa por Programa present estimates allocated to programmes such as Programa De Melhoria Da Saúde Materno-Infantil and Programa Integrado De Desen.Rural E Combate A Pobreza that are intended to benefit the most impoverished populations.

Government Reviewer

Opinion: Agree

IBP comment: Based on the peer reviewer's comment, the answer has been changed to C. The table mentioned does also include a specific program for "rural development and poverty reduction".

53: 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. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.contratacaopublica.minfin.gov.ao/GCP/Conteudo/Legi...>
 (<http://www.contratacaopublica.minfin.gov.ao/GCP/Conteudo/Legislação%20e%20Normas/Orçamento%20de%20Estado/Lei%20Quadro%20OGE%20n.º%20110.pdf>) See: Lei Quadro do Orçamento Geral do Estado
Comments: Timetable for formulating the Executive's Budget Proposal are presented in the law designed by: " Lei Quadro do Orçamento Geral do Estado" In the Chapter III of its law, we can see 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. But it lacks important details.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The timetable referred to in this question is an internal timetable used by the executive in the budget preparation and not deadlines for submission to the parliament and enactment of the budget as the one referred to in the budget framework law. A timetable like this is indeed prepared in Angola but it is not available to the public (see: <http://www.minfin.gv.ao/servicos/noticias/visualizar/PortalM...> (<http://www.minfin.gv.ao/servicos/noticias/visualizar/PortalMinfin/2877>))

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In addition to the Framework Law already indicated by the investigator, there is the publication in the Official Gazette DP n° 132/16 of June 17th, with the Instructions for the Preparation of the Executive's Budget, in which the detailed calendar is presented. <http://www.impresanacional.gov.ao/index.php?id=105&serie=1&...> (<http://www.impresanacional.gov.ao/index.php?id=105&serie=1&token=19e025df255203109e1d0cc164076815&ano=2016&deAno=&ateAno=&numero=99>)

IBP comment: Based on the government reviewer's comment, the answer has been changed to A.

54: 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Lei Quadro do Orçamento Article 6 <http://www.contratacaopublica.minfin.gv.ao/GCP/Conteudo/Legi...> (<http://www.contratacaopublica.minfin.gv.ao/GCP/Conteudo/Legislaçã%20e%20Normas/Orçament%20de%20Estado/Lei%20Quadro%20GE%20n.%20110.pdf>)

Comments: The government does not produce nor publish a Pre-Budget Statement. In Angola the Pre-Budget Statement is not part of the budget documents requested by the law.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

55: 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 expenditure policies and priorities and an estimate of total expenditures.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: The government does not produce nor publish a Pre-Budget Statement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

56: Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: The government does not produce nor publish a Pre-Budget Statement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

57: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: The government does not produce nor publish a Pre-Budget Statement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: b.

Sources: n/a

Comments: The government does not produce nor publish a Pre-Budget Statement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) OGE 2017

Comments: Tables: "Resumo da Despesa por Natureza" (economic) "Dotação Orçamental por Orgão" (administrative) "Resumo da Despesa por Função" (functional)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) OGE2017

Comments: Table "Resumo da Despesa por Programa"

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Identical to the EBP the enacted budget presents actividade permanente (40.26% of expenditures) and Divida Publica (36.28% of expenditures), together make up more than three quarters of budgeted expenditure and they do not represent programs but line items inserted in the programmatic budget classification.

Government Reviewer

Opinion: Agree

IBP comment: Based on the peer reviewer comment, the answer has been changed to C.

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) OGE 2017

Comments: Table "Receita por natureza económica"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) OGE2017
Comments: Table "Receita por natureza econômica" Some detail is missing for non-tax revenue.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Identical to the EBP the EB Non-tax revenue is presented with as much detail as tax revenue assessed in the previous question.

<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) "Receita por Natureza"

Government Reviewer

Opinion: Agree

IBP comment: Based on the peer reviewer's comment, the answer has been changed to A.

63: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) OGE 2017 Tables 12 and 13 of the Documento de Fundamentação
Comments: The EB contains information on net borrowing and interest payments, but not on total debt outstanding.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

64: 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. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/publicacoes>) Orçamento Cidadão 2016
Comments: The 2016 CB includes all core information plus a description of the budget process and other additional data and information.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/publicacoes>) Orçamento Cidadão 2017

65: How is the Citizens Budget disseminated to the public?

- a. (100) 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. (67) 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. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/publicacoes>) Orçamento Cidadão 2016
Comments: The 2016 CB was only disseminated through the website of the Ministry of Finance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/publicacoes>) Orçamento Cidadão 2017

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: n/a
Comments: No such mechanisms were established and used by the Government.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) 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. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/publicacoes>) Orçamento Cidadão 2016

Comments: The only citizens version of a budget document corresponds to the Enacted Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/publicacoes>) Orçamento Cidadão 2017

68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Despite legal provisions about publication of quarterly budget execution reports, In-Year Reports are not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: In-Year Reports are not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

70: 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. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: b.

Sources: n/a

Comments: In-Year Reports are not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: n/a

Comments: In-Year Reports are not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: In-Year Reports are not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

73: 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. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: b.

Sources: n/a

Comments: In-Year Reports are not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

74: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: In-Year Reports are not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

75: 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. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: In-Year Reports are not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) 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. (67) 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. (33) 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. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: The Mid-Year Review is not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: The Mid-Year Review is not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

78: 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. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: The Mid-Year Review is not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: The Mid-Year Review is not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: The Mid-Year Review is not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: n/a

Comments: The Mid-Year Review is not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: The Mid-Year Review is not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

83: 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. (100) 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. (67) 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. (33) 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. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: The Mid-Year Review is not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

84: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: The Year-End Report is not available to the public. The most recent YER that is available on the Ministry of Finance's website is from 2014.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The 2014 report presents that data, the most recent document. <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/publicacoes>)

IBP comment: The 2014 YER is too old to be considered for the Survey.

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

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: The Year-End Report is not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The 2014 report presents that data, the most recent document. <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/publicacoes>)

IBP comment: The 2014 YER is too old to be considered for the Survey.

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: The Year-End Report is not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

87: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: The Year-End Report is not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: n/a

Comments: The Year-End Report is not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The 2014 report presents that data. <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/publicacoes>)

IBP comment: The 2014 YER is too old to be considered for the Survey.

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: The Year-End Report is not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: But the 2014 report presents that data, the most recent document. <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/publicacoes>)

IBP comment: The 2014 YER is too old to be considered for the Survey.

90: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: n/a

Comments: Researcher: The Year-End Report is not available to the public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The 2014 report presents debt data with fewer details. <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/publicacoes>)

IBP comment: The 2014 YER is too old to be considered for the Survey.

91: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: n/a

Comments: The Year-End Report is not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: n/a

Comments: The Year-End Report is not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) 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. (0) 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).

Answer: d.

Sources: n/a

Comments: The Year-End Report is not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

94: 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. (100) 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. (67) 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. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) 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).

Answer: d.

Sources: n/a

Comments: The Year-End Report is not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: n/a

Comments: The Year-End Report is not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: b.

Sources: n/a

Comments: The Year-End Report is not available to the public, and a financial statement is not released as a separate report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The 2014 report presents financial maps. Source: <http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/...>
(<http://www.minfin.gv.ao/PortalMinfin/faces/materiasderealce/publicacoes>)

IBP comment: The 2014 YER is too old to be considered for the Survey.

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

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) 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).

Answer: d.

Sources: <http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Con...>
(<http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Contas%20de%20Angola>)

Comments: The SAI has conducted some compliance and financial types of audits, but it has not made them available to the public. The last SAI report on the "Conta Geral do Estado" which was published is from 2012: <http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Con...>
(<http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Contas%20de%20Angola/ContaGeralEstado>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: <http://www.minfin.gov.ao/cs/groups/public/documents/document...>
(<http://www.minfin.gov.ao/cs/groups/public/documents/document/mza5/ntau/~edisp/leiorganica19092016030950.pdf.pdf>)

IBP comment: The government reviewer's comment only includes a link to the SAI legislation. No changes to the answer are necessary.

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Con...>
(<http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Contas%20de%20Angola/ContaGeralEstado>)

Comments: The Audit Report is not made available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: <http://www.minfin.gov.ao/cs/groups/public/documents/document...>
(<http://www.minfin.gov.ao/cs/groups/public/documents/document/mza5/ntau/~edisp/leiorganica19092016030950.pdf.pdf>)

IBP comment: The government reviewer's comment only provides a link to the SAI legislation. No changes to the answer are necessary.

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

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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. (33) 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. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: The Audit Report is not made available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: <http://www.minfin.gov.ao/cs/groups/public/documents/document...>

(<http://www.minfin.gov.ao/cs/groups/public/documents/document/mza5/ntau/~edisp/leiorganica19092016030950.pdf.pdf>)

IBP comment: The government reviewer's comment only provides a link to the SAI legislation. No changes to the answer are necessary.

100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: n/a

Comments: The Audit Report is not made available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: <http://www.minfin.gov.ao/cs/groups/public/documents/document...>

(<http://www.minfin.gov.ao/cs/groups/public/documents/document/mza5/ntau/~edisp/leiorganica19092016030950.pdf.pdf>).

IBP comment: The government reviewer's comment only provides a link to the SAI legislation. No changes to the answer are necessary.

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. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: The executive does not report on steps it has taken to address audit findings.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Neither the SAI nor the legislature report on steps the executive has taken to address audit recommendations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Con...>

(<http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Contas%20de%20Angola/Leis/lei-13-10.pdf>) Chapter I articles 3 and 4

Comments: There is no Independent Fiscal Institution (IFI) who conducts budget analyses for the budget formulation and/or approval process. According to the law, Angola has only an Audit Court.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: No, there is no IFI. The supreme audit institution oversees public accounts but not publishes its own macroeconomic and fiscal forecasts.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: There is no IFI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: There is no IFI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: d.

Sources: Information provided by member of legislative budget committee

Comments: There is no debate about budget policy prior to the tabling of the executive's budget proposal

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: http://www.angop.ao/angola/pt_pt/noticias/economia/2016/9/43...

(http://www.angop.ao/angola/pt_pt/noticias/economia/2016/9/43/Angola-OGE-2017-entrada-Assembleia-Nacional-para-aprovacao,6d73908e-024c-4bc7-99df-1eec06e97d9f.html) Lei quadro do OGE <http://www.contratacao publica.minfin.gv.ao/GCP/Conteudo/Legi...>

(<http://www.contratacao publica.minfin.gv.ao/GCP/Conteudo/Legislacao%20e%20Normas/Orçamento%20de%20Estado/Lei%20Quadro%20OGE%20n.º%20110.pdf>) See: ARTICLE 24 (Approval by the National Assembly) 1. The President of the Republic shall submit to the National Assembly, the final draft of the State Budget on the following year, up to October 31.

Comments: The President of the Republic submitted to the National Assembly the final draft of the State Budget Proposal for 2017 on 28 October 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) 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. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) 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).

Answer: b. (67)

Sources: www.parlamento.ao/noticias/iii-legislatura/-/blogs/assembleia-nacional-aprova-oge-para-2017 (<http://www.parlamento.ao/noticias/iii-legislatura/-/blogs/assembleia-nacional-aprova-oge-para-2017>) <http://www.contratacao publica.minfin.gv.ao/GCP/Conteudo/Legi...>

(<http://www.contratacao publica.minfin.gv.ao/GCP/Conteudo/Legislacao%20e%20Normas/Orçamento%20de%20Estado/Lei%20Quadro%20OGE%20n.º%20110.pdf>) Framework Law of the Executive's Budget ARTICLE 24 (Approval by the National Assembly) 3. The National Assembly must vote on the proposed budget law until 15 December.

Comments: The budget for 2017 was approved on 14 December 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: http://www.governo.gov.ao/Arquivos/Constituicao_da_Republica...

(http://www.governo.gov.ao/Arquivos/Constituicao_da_Republica_de_Angola.pdf)

<http://www.contratacao publica.minfin.gv.ao/GCP/Conteudo/Legi...>

(<http://www.contratacao publica.minfin.gv.ao/GCP/Conteudo/Legislacao%20e%20Normas/Orçamento%20de%20Estado/Lei%20Quadro%20OGE%20n.º%20110.pdf>) Lei quadro do OGE ARTICLE 23

Comments: ARTICLE 23 (Presentation by the National Assembly) 1. Amendments to the draft budget law or to projects that modify it may only be accepted if: a) are compatible with the economic policy options, indicate the necessary resources, administrative taken only from cancellation costs, excluding those relating to personnel and debt service; b) specify, if applicable, the corresponding numerical goal. 2. The restrictions referred to in the preceding paragraph, do not exclude the amendments that aim to correct errors or omissions or change the text of the law.

Peer Reviewer**Opinion:** Disagree**Suggested answer:** c.**Comments:** The restrictions referenced indicate significant limitations to the legislature's authority to change the budget especially when its limited capacity is taken into consideration as well.**Government Reviewer****Opinion:** Agree**IBP comment:** Based on the peer reviewer's comment, the answer has been changed to C.**111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?**

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: c. (33)**Sources:** <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) Proposta do OGE 2017 OGE 2017**Comments:** There are no differences in the budget allocations between the Executive's Budget Proposal and the Enacted Budget.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?**

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)**Sources:** www.parlamento.ao/noticias/iii-legislatura/-/blogs/proposta-... (<http://www.parlamento.ao/noticias/iii-legislatura/-/blogs/proposta-de-lei-do-oge-2017-recebe-cunho-para-aprovacao-na-generalidade-em-plenario>)**Comments:** Parliamentary committees meet to analyze the budget proposal, but do not publish any reports from their meetings.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?**

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Interview with members of parliament sector committees.

Comments: Parliamentary sector committees meet to analyze sector budget proposals, but do not publish any reports from their meetings.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: http://jornaldeangola.sapo.ao/politica/aprovado_o_relatorio...
(http://jornaldeangola.sapo.ao/politica/aprovado_o_relatorio_de_execucao_do_oge)

Comments: Members of the Commission of Economy and Finance and Constitutional and Legal Affairs of the National Assembly discussed and approved the State Budget Execution Report (OGE) for the first quarter 2016. No report was published with findings and recommendations from this meeting.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

115: Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) Law of the Executive's Budget for 2017

Comments: See: Chapter II (Budget Adjustments) Article 3. The law gives to the Executive broad powers to make adjustments in the budget without prior approval from the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

116: Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) Law of the Executive's Budget for 2017

Comments: See: Chapter II (Budget Adjustments) Article 3. The law gives to the Executive broad powers to make adjustments in the budget, including about spending excess revenues, without prior approval from the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In the terms of the Constitution of the Republic of Angola it is the responsibility of the National Assembly to approve the Executive's Budget and its amendments. In the Law that approves the 2017 Executive's Budget the National Assembly authorized the Executive Power to make some adjustments to the Executive's Budget if necessary, in accordance to article 3 of the Law that approves the Executive's Budget for 2017.

IBP comment: According to Art. 3 of the budget law, the executive is generally authorized to spend excess revenues without seeking specific prior approval, which is compatible with answer D.

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce...>
(<http://www.minfin.gov.ao/PortalMinfin/faces/materiasderealce/orcamentogeraldoestado>) Law of the Executive's Budget for 2017.

Comments: See: Chapter II (Budget Adjustments) Article 3. The law gives to the Executive broad powers to make adjustments in the budget, including spending cuts, without prior approval from the legislature.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: It is important to recognise that the Angolan authorities when faced by (oil) revenue shortfall historically has revised the budget consistently through a full budget and legislative process. See revised budgets for 2015, 2016 and often in earlier years too. <http://www.redeangola.info/oge-2015-revisto-e-aprovado-no-pa...> (<http://www.redeangola.info/oge-2015-revisto-e-aprovado-no-parlamento/>) <http://opais.co.ao/oge2016-revisto-aprovado-na-assembleia-na...> (<http://opais.co.ao/oge2016-revisto-aprovado-na-assembleia-nacional/>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In the terms of the Constitution of the Republic of Angola it is the responsibility of the National Assembly to approve the Executive's Budget and its amendments. In the Law that approves the Executive's Budget 2017 the National Assembly authorized the Executive Power to make some adjustments to the Executive's Budget if it is necessary, in accordance to article 3 of the Law that approves the Executive's Budget for 2017.

<http://www.minfin.gov.ao/cs/groups/public/documents/document...>

(<http://www.minfin.gov.ao/cs/groups/public/documents/document/mza5/mzuu/~edisp/leiquadroog19092016030935.pdf.pdf>)

IBP comment: Based on the reviewers' comments, the answer has been changed to B.

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: http://www.angop.ao/angola/pt_pt/noticias/politica/2016/6/29...

(http://www.angop.ao/angola/pt_pt/noticias/politica/2016/6/29/Angola-Parlamento-aprova-Conta-Geral-Estado-referente-exercicio-2014,c77886be-e1aa-48b4-82ad-09bda96f9634.html)

Comments: The Audit Report for the year 2014 was approved only in June 2016 according to the constant news on this site, after the report had been available it did not publish any report with findings and recommendations. We are unable to obtain evidence that the audit report on the state's general budget accounts has been discussed in parliament, interviewing some members of parliament opinions on the subject diverge

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: http://www.governo.gov.ao/Arquivos/Constituicao_da_Republica...

(http://www.governo.gov.ao/Arquivos/Constituicao_da_Republica_de_Angola.pdf) Art. 119

<http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Con...>

(<http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Contas%20de%20Angola/Leis/lei-13-10.pdf>) Art. 20

Comments: The Constitution in its Art. 119, and the Organic Law on the Audit Court in its Art. 20 give the President of the Republic as Head of State the power to appoint the chief and other judges of the SAI. This affects the independence of the SAI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

120: 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. (100) 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. (0) 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).

Answer: a. (100)

Sources: http://www.governo.gov.ao/Arquivos/Constituicao_da_Republica...
(http://www.governo.gov.ao/Arquivos/Constituicao_da_Republica_de_Angola.pdf) see: article 179

Comments: According to the article 179 paragraph 2 of Judicial Magistrates: Judges can not be transferred, promoted, suspended, retired or dismissed under the constitution and law.

Peer Reviewer

Opinion: Agree with Comments

Comments: Art. 182 of the constitution states that the President, Vice-President and all judges of the SAI are appointed by the President of the Republic.

Government Reviewer

Opinion: Agree

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: <http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Con...>

(<http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Contas%20de%20Angola/Leis/lei-13-10.pdf>) Art. 34 Interview with SAI official
Comments: According to the Organic Law on the Audit Court (Art. 34) the SAI needs to send a budget proposal to the Ministry of Finance which then includes it in the overall budget. One testimony from SAI told that according to their experience and perception, at the end of day the executive determines the budget level for the SAI, but he recognizes that there are margins for negotiation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Con...>

(<http://www.tcontas.ao/portal/page/portal/Tribunal%20de%20Contas%20de%20Angola/Leis/lei-13-10.pdf>) Article 2 of the "Lei Organica e do Processo do Tribunal de Contas"

Comments: The SAI law guarantees administrative independence, and gives the SAI mandate to oversee all government bodies and all public resources.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: There is no independent review of audit processes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Interview with member of a committee of the legislature

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: The executive does not use public participation mechanisms during the budget formulation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: n/a

Comments: The executive does not use public participation mechanisms during the budget formulation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

127:

During the budget formulation stage, which of the following key topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive’s engagement with citizens covers all six topics
- b. (67) The executive’s engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive’s engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met
- e. Not applicable (please comment)

Answer: d.

Sources: n/a

Comments: The executive does not use public participation mechanisms during the budget formulation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: The executive does not use participation mechanisms during budget implementation. But from the civil society side, there are some monitoring initiatives that involve interaction with the executive, although these are not very well structured. See, for example: - http://www.angop.ao/angola/pt_pt/noticias/sociedade/2013/7/3... (http://www.angop.ao/angola/pt_pt/noticias/sociedade/2013/7/32/CICA-apresenta-relatorio-monitoria-social,8d04cb89-66ca-4883-9821-c966d4557ed5.html) - http://www.angop.ao/angola/pt_pt/noticias/sociedade/2015/8/3... (http://www.angop.ao/angola/pt_pt/noticias/sociedade/2015/8/39/Angola-Cica-Igreja-Catolica-lancam-relatorio-avaliacao-combate-pobreza,cad4278b-3af9-496a-9c4b-0d247b496d5b.html)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: n/a

Comments: The executive does not use public participation mechanisms during the budget implementations stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: The executive does not use public participation mechanisms during the budget implementations stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose

2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: d.

Sources: n/a

Comments: The executive does not use public participation mechanisms during the budget implementations stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: The executive does not use public participation mechanisms during the budget formulation process.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: The executive does not use public participation mechanisms during budget implementation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: n/a

Comments: The executive does not use public participation mechanisms during the budget process.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: Sector ministries do not use public participation mechanisms during the budget process.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: www.parlamento.ao/noticias/iii-legislatura/-/blogs/sector-social-e-prioridade-para-o-oge-de-2017

Comments: During budget debates, the legislature invites specific individuals or groups to testify or provide inputs. The article above states that: "More than two dozens of social actors were in the Parliament with the purpose of presenting contributions to the Executive's Budget Law Proposal for 2017".

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree**137:**

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: a. (100)**Sources:** <http://www.parlamento.ao/noticias/iii-legislatura/-/blogs/se...> (<http://www.parlamento.ao/noticias/iii-legislatura/-/blogs/sector-social-e-prioridade-para-o-oge-de-2017>)**Comments:** The legislature seeks input on all six topics, but the methodology used for the discussion is not very clear.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?**

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.**Sources:** <http://www.parlamento.ao/noticias/iii-legislatura/-/blogs/se...> (<http://www.parlamento.ao/noticias/iii-legislatura/-/blogs/sector-social-e-prioridade-para-o-oge-de-2017>)**Comments:** The legislature's blog provides a brief summary of discussions, but does not include a full list of inputs received and/or reports on how the inputs were used.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?**

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: The legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: n/a .

Comments: No such mechanism exists.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: n/a

Comments: No such mechanism exists.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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