

Open Budget Survey 2017

Questionnaire

Equatorial Guinea

January 2018

COUNTRY QUESTIONNAIRE: EQUATORIAL GUINEA

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: 2017

Sources: Ministerio de Hacienda

Comments: Researcher: El año fiscal sigue al año calendario en Guinea Ecuatorial, 1 de enero al 31 de diciembre.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

Researcher response: 2017

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda

Comments: Researcher: La información no circula. En ningún momento se expone al público. El presupuesto se divulga cuando lo sanciona el ejecutivo para su ejecución en el mes de enero.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

Researcher response: 1 de enero al 31 de diciembre 2017

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: N/A

Comments: Researcher: No se produce ni se expone al público.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: N/A

Comments: Researcher: No existe parámetros para demostrar la existencia de una propuesta.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: El PBS no se publica

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c.

Sources: Conversación con personas en el Ministerio de Hacienda que prefieren no ser individualizadas.

Comments: Researcher: No se encuentra disponible al público. El ejecutivo lo maneja secretamente y no existe ninguna propuesta pública que se pueda considerar. Según información recibida del Ministerio de Hacienda parece ser que existe y se ha producido, pero no se encuentra expuesto al público. Por ello se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Según información recibida del Ministerio de Hacienda parece ser que existe y se ha producido, pero no se encuentra expuesto al público.

Sources: Ministerio de Hacienda

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Disagree

Suggested answer: ANTEPROYECTO DE LEY DE PRESUPUESTOS GENERALES DEL ESTADO, 2016.

Comments: El documento preliminar que produce el Gobierno se conoce con el nombre de AnteProyecto de Ley de Presupuestos Generales del Estado

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: No existe ni se hace mencion

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Ecuador for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: No circula públicamente

Comments: Researcher: No existe ni circula públicamente, excepto en el círculo del ejecutivo que lo tramita secretamente al parlamento, mayoritariamente pro gubernamental; y los medios radio y television hacen comentarios breves.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: Ministerio de Hacienda y Parlamento. Al no ser un tramite publico, se hace difícil especificar. Aunque un funcionario que no desea ser revelado dice que fue el 20 de julio de 2016.

Comments: Researcher: Mi contacto en el Ministerio de Hacienda, me confirma que se a producido para uso interno y no se expondrá al público al no contar el Ministerio de una página de Internet propia, aunque el Ejecutivo procura informatizar la administración. De momento se hace difícil exponer el presupuesto y los documentos que lo avalen y apoyen. Pero se ha comprometido a facilitarme las copias cuando sancionen la ley de Presupuesto 2017.

Peer Reviewer

Opinion: Agree with Comments

Comments: The exact date on which the Executive's Budget Proposal was presented to the legislature is not known, but a general timeframe can be established from publicly available information. State media reported that the Council of Ministers reviewed a summary of the executive's draft budget on September 2, 2016, and the proposed budget itself on September 10, 2016. Subsequent official reporting indicates that the lower house of Equatorial Guinea's bicameral legislature had received the EBP by October 6, 2016. Thus it can be surmised that it was conveyed to the legislature between September 10 and October 6, 2016. Official Website of the Government of Equatorial Guinea, "VIII Consejo Interministerial," September 2, 2016, at <http://www.guineaecuatorialpress.com/noticia.php?id=8470> (<http://www.guineaecuatorialpress.com/noticia.php?id=8470>) Official Website of the Government of Equatorial Guinea, "Tercer Consejo de Ministros del año," September 10, 2016, at <http://www.guineaecuatorialpress.com/noticia.php?id=8515> (<http://www.guineaecuatorialpress.com/noticia.php?id=8515>) Official Website of the Government of Equatorial Guinea, "Presentación de proyectos de leyes y acuerdos ante la Cámara baja," October 6, 2016, at <http://www.guineaecuatorialpress.com/noticia.php?id=8628> (<http://www.guineaecuatorialpress.com/noticia.php?id=8628>)

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Disagree

Suggested answer: 31 Agosto

Comments: Según el procedimiento administrativo oficial, la entrega al ejecutivo debe producirse antes de Finales de Agosto de cada año precedente

IBP comment: Se toma nota de los comentarios proveídos por los revisores sobre posibles fechas de envío del EBP al parlamento. Se confirma, de todos modos, que no es factible confirmar una fecha dado que el documento no se pone a disposición del público. Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: Contactos en el Ministerio de Hacienda informaron esto. Lo proveerán cuando se apruebe el documento en el Parlamento.

Comments: Researcher: Cuando el parlamento haya celebrado una discusión y haberlo aprobado, es cuando el Ejecutivo lo sanciona y se traslada ejemplares de formato papel a toda la administración ejecutiva y los medios radio y television estatal, realizan un breve información y no completa del presupuesto.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: Funcionarios de la administración.

Comments: Researcher: Con fechas anteriores no hay fijación real de fecha, a veces es el 20 de diciembre y otras 10 de enero del siguiente año. El ejecutivo lo sanciona y lo publica según su conveniencia coyuntural.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: N/A

Comments: Researcher: El ejecutivo no tiene en cuenta la opinión pública nacional. A raíz de ello hace difícil para no mantener que es y posible concretizar una fecha real. Atendiendo la actual coyuntura económica del país, el ejecutivo puede sancionarlo en el próximo mes de diciembre 2016, o el próximo mes de enero 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: Funcionarios del Ministerio de Hacienda.

Comments: Researcher: En la actualidad el Ejecutivo hace intentos por informatizar la administración y en estos precisos momentos no existe ninguna dirección que se pueda obtener los presupuestos de una manera oficial.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: Funcionarios de la administración.

Comments: Researcher: Respecto a años anteriores se suelen distribuir los formatos papel a la administración.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c.

Sources: Ministerio de Hacienda

Comments: Researcher: Los antecedentes demuestran que se suele disponer en formato papel, solo para la administración y muy tarde después de haberlo discutido en el parlamento y lo sanciona el ejecutivo. No confirma con ello que se estaría produciendo. Mi contacto en el Ministerio de Hacienda certifica que no se expondrá al público al no contar el Ministerio con ninguna página exclusiva y la documentación es para uso interno. Podrá facilitarme la documentación después de que se haya sancionado la ley de Presupuesto 2017. No existe ninguna página del Ministerio que haga referencia de nada relacionado con el Presupuesto.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Se mantiene que se produce para uso interno del Ejecutivo. Ya que toda documentación se remite a los departamentos, después de que el ejecutivo los haya sancionado. Los responsables de los asuntos de la administración de los distintos Ministerios, relacionados y encargados con los asuntos económicos de sus departamentos Ministeriales y que no desean que sean revelados, me han dindicado esto. Me han mostrado copias de años anteriores que el ejecutivo les facilitó para hacer seguimientos de los gastos e ingresos. Es lo que justifica la D, que es de uso interno del ejecutivo.

Sources: Ministerio de Hacienda

Comments: Researcher:

Peer Reviewer

Opinion: Agree with Comments

Comments: The government has informed the public of the existence of an EBP for 2017 on its official website and through state media more generally. See, for example, Official Website of the Government of Equatorial Guinea, "Concluye en el Senado el análisis del Proyecto de Presupuestos Generales," November 29, 2016, at <http://www.guineaecuatorialpress.com/noticia.php?id=8947> (<http://www.guineaecuatorialpress.com/noticia.php?id=8947>)

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree with Comments

Comments: La información es facilitada por el Ministerio de Hacienda y Presupuestos, pero también se anuncia y se escenifica su disposición al Parlamento por los Medios de Comunicación Oficiales Nacionales, incluyendo la página web oficial del Gobierno www.guineaecuatorialpress.com (<http://www.guineaecuatorialpress.com>)

IBP comment: Se toma nota de los comentarios de los revisores que sirven para confirmar que el documento presupuestario - EBP - se produciría. Sin embargo, no hay evidencia de que se ponga a disposición del público en el tiempo adecuado.

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: Proyecto de Ley de Presupuestos Generales del Estado para 2017.

Sources: Ministerio de Hacienda

Comments: Researcher: Aunque con antecedentes anteriores, se produce tarde para el publico; en la actualidad no se puede confirma que exista ya que no a circulado ni se encuentra expuesta al publico el Presupuesto General del Estado 2017 ni siquiera un documento esta en alcance de nadie. Esto justifica que es y son documentos internos del ejecutivo El Informe de seguimiento del Presupuesto del Estado economico 2016 y el presupuesto General del Estado 2017 podrían relacionarse como documentos.

Peer Reviewer

Opinion: Disagree

Suggested answer: Proyecto Ley de los Presupuestos Generales del Estado para el Ejercicio Económico 2017

Comments: The EBP itself is not publicly available but its title has been included in state media reports. It is called "Proyecto Ley de los Presupuestos Generales del Estado para el Ejercicio Económico 2017." During the preparation phase, the draft EBP was referred to as "Anteproyecto de Ley de los Presupuestos Generales del Estado para el Ejercicio Económico 2017." See, for example, Official Website of the Government of Equatorial Guinea, "Reunión del Consejo Interministerial," August 19, 2016, at <http://www.guineaecuatorialpress.com/noticia.php?id=84067> (<http://www.guineaecuatorialpress.com/noticia.php?id=84067>) and Official Website of the Government of Equatorial Guinea, "Concluye en el Senado el análisis del Proyecto de Presupuestos Generales," November 29, 2016, at <http://www.guineaecuatorialpress.com/noticia.php?id=8947> (<http://www.guineaecuatorialpress.com/noticia.php?id=8947>)

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Disagree

Suggested answer: Proyecto de Ley de Presupuestos Generales del Estado para 2017

Comments: Existe impreso el documento

Researcher response: Se toma nota de la sugerencia de los revisores y se ajusta el nombre del documento EBP.

IBP comment: Despite repeated requests to the Government of Equatorial Guina for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: Ministerio de Hacienda

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guina for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Funcionarios del Ministerio de Hacienda.

Comments: Researcher: No está disponible públicamente en línea el presupuesto 2017.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Peer Reviewer****Opinion:** Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: No se a publicado en linea, pero aparece sancionado por el presidente el día 12 de diciembre 2016

Sources: Funcionarios del Ministerio de Hacienda

Comments: Researcher: No se aplica, ya que no se encuentra públicamente en línea el presupuesto 2017, aunque se haya sancionado el 12 de diciembre 2016, por el Presidente. Ha sido posible conseguir una copia digital del documento.

Peer Reviewer**Opinion:** Agree with Comments

Comments: State media, which sporadically reported on legislative consideration of the EBP, stated that the Senate concluded its second reading of the bill on November 29, 2016. The bill had previously passed through the Chamber of Deputies (lower house of parliament) See Official Website of the Government of Equatorial Guinea, "Concluye en el Senado el análisis del Proyecto de Presupuestos Generales," November 29, 2016, at <http://www.guineaecuatorialpress.com/noticia.php?id=8947> (<http://www.guineaecuatorialpress.com/noticia.php?id=8947>)

Government Reviewer**Opinion:** Not Qualified**Peer Reviewer****Opinion:** Agree with Comments

Comments: El Senado, Cámara Baja del Parlamento, lo aprobó el 28 Noviembre 2016. El procedimiento reglamentario oficial establece que debe aprobarse antes de 31 diciembre. El 12 de diciembre de 2016 se promulgó la ley de presupuestos del Estado.

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: Funcionarios públicos de la administración ejecutiva, que se ocupan del presupuesto económico de sus sectores y ruegan no ser revelados. Se ha obtenido copia del presupuesto aprobado de manera confidencial.

Comments: Researcher: Se aprueba el presupuesto en el parlamento en la sesión plenaria de noviembre y el ejecutivo lo sanciona para su ejecución el 12 de diciembre de 2016, entrando en vigor en el siguiente mes de enero. Dado que no está disponible al público conforme a la metodología de la OBS, la respuesta es D.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Peer Reviewer**

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: N/A

Comments: Researcher: El ejecutivo hace alarde de informatizar la administración que de momento no se encuentra en marcha y no hay señal que se publique antes del inicio del próximo año 2017.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Peer Reviewer****Opinion:** Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.**Sources:** N/A**Comments:** Researcher: Dado que el documento no está disponible en línea, la respuesta es D.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Peer Reviewer****Opinion:** Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.**Sources:** Funcionarios del Ministerio Hacienda

Comments: Researcher: se produce solo internamente para el ejecutivo y en formato papel y no electronica sera despues de que sea sancionado por el ejecutivo y podemos considerar que sera en el mes de enero, ya que mi confidente se a comprometido facilitarme las copias despues de que el ejecutivo sancione la ley de presupuesto 2017 El presupuesto del año 2016 se aprobo o sanciono el 20 de diciembre de 2015. Esto no significa que sea publico solo se limito en dar lectura de sus sancion por los medios; ya que, al no encontrarse a disposicion o al alcance del publico, se considera de uso interno

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Peer Reviewer****Opinion:** Disagree**Suggested answer:** b.

Comments: El documento se anuncia su publicacion por los medios de comunicacion oficiales y existe impreso el texto completo; se distribuye desde el Ministerio de Hacienda a varios departamentos oficiales del Estado. Incluso hay una version electronica, de difusion más discrecional

Researcher response: Se toma nota del comentario del revisor y dado que ha sido posible acceder a una copia electrónica, se acepta cambiar la respuesta a B.

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Funcionario del Ministerio de Hacienda.

Sources: Funcionario del Ministerio de Hacienda.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Ecuador for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ley Número 4/2016, de fecha 12 de Diciembre, de los Presupuestos Generales del Estado, Ejercicio 2017

Sources: Ministerio de Hacienda

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree with Comments

Comments: Ley Número 4/2016, de fecha 12 de Diciembre, de los Presupuestos Generales del Estado, Ejercicio 2017

Researcher response: Se toma nota del comentario del revisor y se ajusta el nombre de la ley. la sugerencia de ajuste del nombre de la ley.

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: N/A

Comments: Researcher: No existe, ni se considera por el ejecutivo el término ciudadanía al no permitirles participar en el debate publico.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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 2017

Sources: Documento no se publica. Ministerio de Hacienda.

Comments: Researcher: No existe la consideración de un presupuesto ciudadano por el ejecutivo.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: No se produce en absoluto

Comments: Researcher: No existe el termino de presupuesto ciudadano en el ejecutivo para que pueda elaborarlo, por consiguiente, es la D Un contacto del Ministeriocertifica que no existe ni se habla de un presupuesto ciudadano.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Un contacto del Ministerio y que quiere mantenerse en anonimato certifica que no existe ni se habla de un presupuesto ciudadano.

Sources: Minsiterio de Hacienda

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: Minsiterio de Hacienda

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Ecuador for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: Ministerio de Hacienda

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda

Comments: Researcher: la Documentación es secreta y en dominio interno del ejecutivo, sin ninguna exposición publica Mi confidente que se quiere mantener en el anonimato, es un alto funcionario del Ministerio que certifica que se produce a nivel interno, para solo y exclusividad del ejecutivo

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda y Ministerio de Economía

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: Ministerio de Hacienda

Comments: Researcher: no se produce Cuando se hace referencia al M Hacienda, es por que quien me facilita toda la informacion es un alto funcionario que quiere mantenerse en el anonimato, pero, se arrisca en darme informacion. se puede tambien consultar con el Ministerio de una manera oficial y directa y no te facilitaran ninguna informacion considerable. En definitiva no se produce

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Se publica por el Ministerio de Hacienda y Presupuestos con un informe de ejecución semestral del presupuesto, con memoria incluida. El legislativo lo ha de analizar unos 15 días tras ser presentado, pero no hay un plazo para presentarlo. El informe del ejercicio 2016 se estudio en el parlamento en el mes de septiembre 2016

Researcher response: El informe a que hace referencia el revisor se ha considerado MYR dado que, conforme su nombre lo indica, cubriría la ejecución hasta el 30 de junio. Sin embargo, no es posible conocer su contenido pues no se ha puesto a disposición del público. Por lo tanto, no se modifica la respuesta y se mantiene en D.

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Quien me facilita toda la informacion es un alto funcionario que quiere mantenerse en confidencialidad.

Sources: Ministerio de Hacienda

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Disagree

Suggested answer: c

Comments: El documento existe pero no se publica segun la metodologia que aqui se aplica. Forma parte del control del parlamento al ejecutivo.

Researcher response: El documento mencionado por el revisor para ser considerado como IYR, se reconoce como MYR.

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Not Qualified

Peer Reviewer

Opinion: Disagree

Suggested answer: Informe de Ejecucion del Presupuesto General del Estado al 30 de junio de 2016

Comments: Informe de Ejecucion del Presupuesto General del Estado al 30 de junio de 2016

Researcher response: El documento mencionado por el revisor se considera MYR.

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Se reporta en los medios un documento llamado “Avance de la Ejecución de los Presupuestos Generales del Estado al 30 de junio de 2016” o “Informe de ejecución de los Presupuestos Generales del Estado del año 2016 al 30 de junio”. Sin embargo, no se pone a disposición del público conforme a la metodología de la OBS 2017. Dado que el nombre del documento indica ser un informe al 30 de junio, se asume que es un informe de mitad de año. Sin embargo, como no está a disposición del público, no es posible confirmar esto. Ver August 2, 2016, <http://www.guineaecuatorialpress.com/noticia.php?id=8302> (<http://www.guineaecuatorialpress.com/noticia.php?id=8302>) October 6, 2016, <http://www.guineaecuatorialpress.com/noticia.php?id=8628> (<http://www.guineaecuatorialpress.com/noticia.php?id=8628>)

Comments: Researcher:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Se reporta en los medios un documento llamado “Avance de la Ejecución de los Presupuestos Generales del Estado al 30 de junio de 2016” o “Informe de ejecución de los Presupuestos Generales del Estado del año 2016 al 30 de junio”. Sin embargo, no se pone a disposición del público conforme a la metodología de la OBS 2017. Ver August 2, 2016, <http://www.guineaecuatorialpress.com/noticia.php?id=8302> (<http://www.guineaecuatorialpress.com/noticia.php?id=8302>) October 6, 2016, <http://www.guineaecuatorialpress.com/noticia.php?id=8628> (<http://www.guineaecuatorialpress.com/noticia.php?id=8628>)

Comments: Researcher: La ciudadanía no tiene acceso al documento

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Se reporta en los medios un documento llamado "Avance de la Ejecución de los Presupuestos Generales del Estado al 30 de junio de 2016" o "Informe de ejecución de los Presupuestos Generales del Estado del año 2016 al 30 de junio". Sin embargo, no se pone a disposición del público conforme a la metodología de la OBS 2017. Ver August 2, 2016, <http://www.guineaecuatorialpress.com/noticia.php?id=8302> (http://www.guineaecuatorialpress.com/noticia.php?id=8302) October 6, 2016, <http://www.guineaecuatorialpress.com/noticia.php?id=8628> (http://www.guineaecuatorialpress.com/noticia.php?id=8628)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda y Ministerio de Economía

Comments: Researcher: Aunque no se encuentra expuesta en publico, se puede suponer que el formato que maneja el ejecutivo, es legible teniendo en cuenta los años anteriores.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c.

Sources: Se reporta en los medios un documento llamado “Avance de la Ejecución de los Presupuestos Generales del Estado al 30 de junio de 2016” o “Informe de ejecución de los Presupuestos Generales del Estado del año 2016 al 30 de junio”. Sin embargo, no se pone a disposición del público conforme a la metodología de la OBS 2017. Ver August 2, 2016, <http://www.guineaecuatorialpress.com/noticia.php?id=8302> October 6, 2016, <http://www.guineaecuatorialpress.com/noticia.php?id=8628> (<http://www.guineaecuatorialpress.com/noticia.php?id=8628>) Por esta razon la respuesta es C.

Comments: Researcher: No se produce para el publico o ciudadanía, el ejecutivo lo maneja secretamente a nivel interno Es de uso interno del ejecutivo y me confirman desde el Ministerio que se produce y no esta expuesto.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Se produce solo para uso interno del ejecutivo. Hay referencia en los medios al documento, pero no se encuentra disponible en línea conforme a la metodología de la OBS 2017.

Sources: Ministerio de Hacienda

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Not Qualified

Researcher response: un alto funcionario del Ministerio de Hacienda, que se quiere mantener en el anonimato, se a ofrecido en facilitarme las copias de todo lo relacionado con el presupuesto 2017, siempre y cuando se haya sancionado la Ley. confiando en el puedo justificar que se produce solo para usdo interno del ejecutivo. ya que si llega al publico se cuestionara quien lo haya difundido.

IBP comment: Despite repeated requests to the Government of Ecuador for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Se reporta en los medios un documento llamado "Avance de la Ejecución de los Presupuestos Generales del Estado al 30 de junio de 2016" o "Informe de ejecución de los Presupuestos Generales del Estado del año 2016 al 30 de junio". Sin embargo, no se pone a disposición del público conforme a la metodología de la OBS 2017. En consecuencia, no es posible confrmar uál sería el nombre exacto.

Sources: August 2, 2016, <http://www.guineaecuatorialpress.com/noticia.php?id=8302> (<http://www.guineaecuatorialpress.com/noticia.php?id=8302>) October 6, 2016, <http://www.guineaecuatorialpress.com/noticia.php?id=8628> (<http://www.guineaecuatorialpress.com/noticia.php?id=8628>)

Comments: Researcher:

Peer Reviewer

Opinion: Agree with Comments

Comments: State media have publicly referred to the MYR as "Informe de ejecución de los Presupuestos Generales del Estado del año 2016 al 30 de junio." See, for example, Official Website of the Government of Equatorial Guinea, "Presentación del programa del II Periodo Ordinario de Sesiones del Senado," August 2, 2016, at <http://www.guineaecuatorialpress.com/noticia.php?id=8302> (<http://www.guineaecuatorialpress.com/noticia.php?id=8302>).

Government Reviewer

Opinion: Not Qualified

Peer Reviewer**Opinion:** Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.**Sources:** Ministerio de Hacienda**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Peer Reviewer****Opinion:** Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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:** Ministerio de Hacienda**Comments:** Researcher: No se encuentra expuesta para el alcance del publico, se considera como, producido para uso interno del ejecutivo.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Peer Reviewer****Opinion:** Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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:** Ministerio de Hacienda

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Peer Reviewer****Opinion:** Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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:** Ministerio de Hacienda**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Peer Reviewer****Opinion:** Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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:** Ministerio de Hacienda**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Peer Reviewer****Opinion:** Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Ecuador for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda

Comments: Researcher: Al ser de uso interno del ejecutivo y no public, corresponde la D

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c.

Sources: Presentación de proyectos de leyes y acuerdos ante la Cámara baja," October 6, 2016, at <http://www.guineaecuatorialpress.com/noticia.php?id=8628> (<http://www.guineaecuatorialpress.com/noticia.php?id=8628>)

Comments: Researcher: Se produce para uso interno del ejecutivo.

Peer Reviewer

Opinion: Agree with Comments

Comments: Throughout 2016, state media in Equatorial Guinea periodically reported on the government's preparation of the 2015 year-end report. See, for example, Official Website of the Government of Equatorial Guinea, "Tercer Consejo de Ministros del año," September 10, 2016, at <http://www.guineaecuatorialpress.com/noticia.php?id=8515> (<http://www.guineaecuatorialpress.com/noticia.php?id=8515>)

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

Researcher response: .

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Por medio del Minsiterio de Hacienda y medios de prensa.

Sources: Presentación de proyectos de leyes y acuerdos ante la Cámara baja," October 6, 2016, at <http://www.guineaecuatorialpress.com/noticia.php?id=8628> (<http://www.guineaecuatorialpress.com/noticia.php?id=8628>)

Comments: Researcher: Considerando años anteriores, se puede entender y confirmar que se produce para uso interno del ejecutivo

Peer Reviewer

Opinion: Agree with Comments

Comments: The government itself has established, through its official website, that it prepared a YER and submitted it to the legislature for approval. See, for example, Official Website of the Government of Equatorial Guinea, "Presentación de proyectos de leyes y acuerdos ante la Cámara baja," October 6, 2016, at <http://www.guineaecuatorialpress.com/noticia.php?id=8628> (<http://www.guineaecuatorialpress.com/noticia.php?id=8628>)

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

Researcher response: Se tome nota del comentario del revisor y utilizando la fuente que provee, se indica el nombre del Informe de fin de año: Proyecto de Ley de Liquidación de los Presupuestos Generales del Estado del Ejercicio 2015.

IBP comment: Despite repeated requests to the Government of Ecuador for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: "Ley de Liquidación de los Presupuestos Generales del Estado del Ejercicio 2015."

Sources: Ministerio de Hacienda

Peer Reviewer

Opinion: Agree with Comments

Comments: In state media reporting, the YER for 2015 is called "Ley de Liquidación de los Presupuestos Generales del Estado del Ejercicio 2015." See, for example, Official Website of the Government of Equatorial Guinea, "Presentación de proyectos de leyes y acuerdos ante la Cámara baja," October 6, 2016, at <http://www.guineaecuatorialpress.com/noticia.php?id=8628> (<http://www.guineaecuatorialpress.com/noticia.php?id=8628>)

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Disagree

Suggested answer: Ley de Liquidacion de los Presupuestos Generales del Estado para el Ejercicio de 2015

Comments: Ley de Liquidacion de los Presupuestos Generales del Estado para el Ejercicio de 2015

Researcher response: Se toma nota del comentario de los revisores y se agradece la sugerencia de la fuente. Se ha incluido el nombre del documento en consideración a estos comentarios.

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the

answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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 2015

Sources: Ministerio de Hacienda

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda

Comments: Researcher: Ver, Constitución 2012, Cppitulo IX ("del Tribunal de Cuentas") establece la SAI que aún no se constituye. Ver <http://www.guineaecuatorialpress.com/imgdb/2012/LEYFUNDAMENT...>

(<http://www.guineaecuatorialpress.com/imgdb/2012/LEYFUNDAMENTALREFORMADA.pdf>) Además, de acuerdo a la legislación de Guinea Ecuatorial, debiese existir un Tribunal de Cuentas, cuya función sería de contraloría. Ley 5/2012 de 26 de noviembre de 2012. Se adjunta copia de la ley. Dicho tribunal aún no se constituye.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: La auditoria no existe, y si se realiza es a titulo interno.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c.

Sources: Ministerio de Hacienda

Comments: Researcher: Es la respuesta C, al no ser publico y segun confirman algunos funcionarios de hacienda que la auditoria es solo para uso interno.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Personas del Minsiterio de Hacienda

Sources: Ministerio de Hacienda

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: Ministerio de Hacienda

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: No se produce

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: Ministerio de Hacienda

Comments: Researcher: se esta informatizando la administración y de momento el ejecutivo no cuenta con ningún sitio web o portal de internet que difunda una información fiscal

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: Minsiterio de Hacienda

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: Minsiterio de Hacienda

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: Minsiterio de Hacienda

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: La Constitucion (Ley Fundamental de la RGE), artículo 49, inciso c); Ley nº 3/2003, Reguladora de las Finanzas Públicas Decreto 134/2015, de 2 de noviembre, demedidas para la Sostenibilidad de las Finanzas Públicas en Guinea Ecuatorial, 2016-2020 Republic of Equatorial Guinea, Regulations on Public Finances ("Ley num. 9/2003, de fecha 11 de Noviembre, Reguladora de las Finanzas Públicas del Estado de Guinea Ecuatorial"), November 11, 2003, at http://cesge.org/index.php?option=com_phocadownload&view=cat... (http://cesge.org/index.php?option=com_phocadownload&view=category&id=5&Itemid=71) Constitution of Equatorial Guinea, 2012, Chapter IX, at <http://www.guineaequatorialpress.com/imgdb/2012/LEYFUNDAMENT...> (<http://www.guineaequatorialpress.com/imgdb/2012/LEYFUNDAMENTALREFORMADA.pdf>) Government of Equatorial Guinea, "Boletín Oficial del Estado" (Official State Gazette) of December 19, 2012 containing Law No. 5/2012 Regulating the Supreme Audit Institution, uploaded by Global Integrity as a source document for its 2016 Africa Integrity Indicators and available at <https://www.globalintegrity.org/wp-content/uploads/2016/02/E...> (<https://www.globalintegrity.org/wp-content/uploads/2016/02/EG-Supreme-Audit-Law.pdf>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Republic of Equatorial Guinea, Regulations on Public Finances (“Ley num. 9/2003, de fecha 11 de Noviembre, Reguladora de las Finanzas Públicas del Estado de Guinea Ecuatorial”), November 11, 2003, at http://cesge.org/index.php?option=com_phocadownload&view=cat... (http://cesge.org/index.php?option=com_phocadownload&view=category&id=5&Itemid=71) Constitution of Equatorial Guinea, 2012, Chapter IX, at <http://www.guineaequatorialpress.com/imgdb/2012/LEYFUNDAMENT...> (<http://www.guineaequatorialpress.com/imgdb/2012/LEYFUNDAMENTALREFORMADA.pdf>) Government of Equatorial Guinea, “Boletín Oficial del Estado” (Official State Gazette) of December 19, 2012 containing Law No. 5/2012 Regulating the Supreme Audit Institution, uploaded by Global Integrity as a source document for its 2016 Africa Integrity Indicators and available at <https://www.globalintegrity.org/wp-content/uploads/2016/02/E...> (<https://www.globalintegrity.org/wp-content/uploads/2016/02/EG-Supreme-Audit-Law.pdf>)

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree with Comments

Comments: La Constitución (Ley Fundamental de la RGE), artículo 49, inciso c); Ley nº 3/2003, Reguladora de las Finanzas Públicas Decreto 134/2015, de 2 de noviembre, de medidas para la Sostenibilidad de las Finanzas Públicas en Guinea Ecuatorial, 2016-2020

Researcher response: Se toma nota de los comentarios de los revisores y se modifica la respuesta a A. Es importante recordar y reconocer que toda documentación, o la mayoría, es de uso interno para el ejecutivo al no encontrarse expuesta en un lugar accesible o posible de obtener por la ciudadanía.

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda y Economía.

Comments: Researcher: Aunque la Constitución 2012/LEY FUNDAMENTAL REFORMADA, establece en el art 13 la participación asociativa, la realidad es otra respecto a su cumplimiento y el Decreto nº 42/2007 de 30 de julio por el que se reguló la participación de la sociedad civil en la implementación de la Iniciativa para la Transparencia en las Industrias Extractivas (EITI), como ampliación al Decreto nº 87/2005 de 4 de mayo por el que se creaba la Comisión Nacional para la Implementación de la Iniciativa para la Transparencia en las Industrias Extractivas y la Buena Gobernabilidad. Ambos están siendo actualmente ejecutados mediante una resolución del Ministerio de Minas, cuyo funcionamiento tiene constituida en una Comisión Nacional que hace poco que ha validado su reglamento interno. Divido en 5 miembros de la sociedad civil, el ejecutivo con todas las empresas extractivas de exploración y explotación nacional y extranjeras. La información es cerrada solo llega al público de una manera oficial.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree with Comments

Comments: Decreto 87/2005, de 4 de mayo, por el que se crea la Comisión Nacional para la Transparencia en la Industria Extractiva y la Buena Gobernabilidad Ley Fundamental de Guinea Ecuatorial, Artículos 115 y 118 (Tribunal de Cuentas como órgano que ha de velar por la transparencia y rendición de cuentas de la gestión fiscal de la Administración y de quienes manejan fondos o bienes de la Nación. El órgano todavía no existe operativo.

Researcher response: Se toma nota del comentario del revisor y las fuentes que sugiere son relevantes para esta respuesta.

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: El documento de EBP 2017 no estuvo disponible en línea.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree with Comments

Comments: Al no ser público el EBP, considero que NO SE APLICA en todo el capítulo.

IBP comment: Se toma nota del comentario del revisor. Sin embargo, conforme a la metodología de la OBS, si un documento presupuestario no se encuentra disponible al público, entonces todas las preguntas sobre contenido de ese documento deben ser respondidas como D. Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde B.

Comments: Researcher: Al no encontrarse expuesto públicamente el Presupuesto General, para la accesibilidad del ciudadano, hace imposible creer que se contempla la clasificación funcional no compatible con las normas internacionales, los gastos no se presentan mediante clasificación funcional.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde B.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde B.

Comments: Researcher: Al no tener acceso de la información presupuestaria pública no se puede clasificar económicamente compatible con las normas internacionales, los gastos no se presentan mediante clasificación económica.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Comments: Researcher: Según lo constatado en años anteriores el Presupuesto siempre concierne al año, circunscribiéndose en el ejercicio económico lo que hace ser que los programas se encierran en un circuito secreto del ejecutivo. No se presentan estimaciones plurianuales para los programas y es mas dichos programas presupuestarios no son públicos al alcance de la ciudadanía.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Comments: Researcher: Al no existir la propuesta públicamente no se puede hablar de una propuesta que circula secretamente entre el ejecutivo y el parlamento y solo la ciudadanía se informa en minutos por la radio y la television de una propuesta que se esta discutiendo

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde B.

Comments: Researcher:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Comments: Researcher: No se presenta públicamente ninguna propuesta para el conocimiento e información de la ciudadanía.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Comments: Researcher: La propuesta y sus supuestos documentos de respaldo no figuran públicamente para el conocimiento de la ciudadanía.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Comments: Researcher:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Comments: Researcher: Las propuestas del ejecutivo son invisibles públicamente para la ciudadanía y la realidad demuestra que no se presenta información que muestra como todas las propuestas de políticas nuevas afectan a los gastos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Ecuador for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde B.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde B.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde B.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde B.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Peer Reviewer****Opinion:** Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Peer Reviewer****Opinion:** Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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 preceding 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: d.

Sources: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Peer Reviewer****Opinion:** Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the

answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Comments: Researcher:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Comments: Researcher:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Ecuador for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.

Comments: Researcher:

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Peer Reviewer****Opinion:** Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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:** El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Peer Reviewer****Opinion:** Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.**Sources:** El documento de EBP 2017 no estuvo disponible en línea y por eso se responde D.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Peer Reviewer****Opinion:** Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the

answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: No se pone a disposición de público información sobre cronograma del presupuesto.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El PBS no se publica, por lo que la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El PBS no se publica, por lo que la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El PBS no se publica, por lo que la respuesta es D.

Comments: Researcher: Las políticas, se basan en el programa Horizonte 2020, que el propio Presidente mantiene que ya es obsoleto, respecto a las expectativas actuales del mometo, teniendo en cuenta la realidad, por consiguiente, la respuesta es la D

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El PBS no se publica, por lo que la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El PBS no se publica, por lo que la respuesta es B.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: Dado que el Presupuesto Aprobado es solo de uso interno y no se pone a disposición del público, la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: La estructura del presupuesto aprobado de 2017 contempla una clasificación administrativa (o por órganos gestores) y económica. La funcional sí que no parece explícito.

IBP comment: Se toma nota del comentario del revisor. Sin embargo, conforme a la metodología de la OBS 2017, y dado que el Presupuesto Aprobado es solo de uso interno y no se pone a disposición del público, la respuesta correcta es D. Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: Dado que el Presupuesto Aprobado es solo de uso interno y no se pone a disposición del público, la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: El Presupuesto tiene un apartado de Programas, que cubren el 42% (menos del 2/3) del Presupuesto total de Gastos.

IBP comment: Se toma nota del comentario del revisor. Sin embargo, conforme a la metodología de la OBS 2017, y dado que el Presupuesto Aprobado es solo de uso interno y no se pone a disposición del público, la respuesta correcta es D. Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: Dado que el Presupuesto Aprobado es solo de uso interno y no se pone a disposición del público, la respuesta es B.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: El Presupuesto de Ingresos está presentado por categorías

IBP comment: Se toma nota del comentario del revisor. Sin embargo, conforme a la metodología de la OBS 2017, y dado que el Presupuesto Aprobado es solo de uso interno y no se pone a disposición del público, la respuesta correcta es D. Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: Dado que el Presupuesto Aprobado es solo de uso interno y no se pone a disposición del público, la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: El presupuesto aprobado contempla las fuentes de ingresos

IBP comment: Se toma nota del comentario del revisor. Sin embargo, conforme a la metodología de la OBS 2017, y dado que el Presupuesto Aprobado es solo de uso interno y no se pone a disposición del público, la respuesta correcta es D. Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: Dado que el Presupuesto Aprobado es solo de uso interno y no se pone a disposición del público, la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: El EB contempla un apartado de Financiación, donde se incluye Amortizaciones, Empréstitos y Atrasos, aunque este último aparece con un valor nulo. No está claramente expuesto lo que son los préstamos nuevos ni las deudas pendientes, sino los intereses sobre ellos. Pero, hacemos la interpretación que entre Amortizaciones (que debe contemplar el capital y los intereses) y los Empréstitos Exteriores (que recogerían la deuda anterior externa acumulada y los nuevos préstamos). Por tanto, se tiene la duda entre el apartado a) y el b); no obstante, he hecho mi sugerencia al respecto.

IBP comment: Se toma nota del comentario del revisor. Sin embargo, conforme a la metodología de la OBS 2017, y dado que el Presupuesto Aprobado es solo de uso interno y no se pone a disposición del público, la respuesta correcta es D. Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: El Presupuesto Ciudadano no se produce, por lo que la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: El Presupuesto Ciudadano no se produce, por lo que la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El Presupuesto Ciudadano no se produce, por lo que la respuesta es D.

Comments: Researcher: El ejecutivo no ha establecido mecanismos adecuados para identificar los requisitos del público para la información del Presupuesto Ciudadano al no haberlo establecido como regla ya que no tiene en cuenta la opinion popular de la ciudadanía

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: El Presupuesto Ciudadano no se produce, por lo que la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El IYR no se produce, por lo que la respuesta es D.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Peer Reviewer****Opinion:** Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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:** El IYR no se produce, por lo que la respuesta es D.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Peer Reviewer****Opinion:** Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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:** El IYR no se produce, por lo que la respuesta es B.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Peer Reviewer****Opinion:** Agree with Comments

Comments: El guion sugiere que se marque d) al no ser público el documento según la metodología. Pero, esta opción no existe aquí y hacemos la interpretación de que correspondería a b).

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El IYR no se produce, por lo que la respuesta es B.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El IYR no se produce, por lo que la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El IYR no se produce, por lo que la respuesta es B.

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Not Qualified**Peer Reviewer****Opinion:** Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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:** El IYR no se produce, por lo que la respuesta es D.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Peer Reviewer****Opinion:** Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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:** El IYR no se produce, por lo que la respuesta es D.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Peer Reviewer****Opinion:** Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Dado que el MYR es solo de uso interno y no se pone a disposición del público, la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Dado que el MYR es solo de uso interno y no se pone a disposición del público, la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Dado que el MYR es solo de uso interno y no se pone a disposición del público, la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Dado que el MYR es solo de uso interno y no se pone a disposición del público, la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Dado que el MYR es solo de uso interno y no se pone a disposición del público, la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Dado que el MYR es solo de uso interno y no se pone a disposición del público, la respuesta es B.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Dado que el MYR es solo de uso interno y no se pone a disposición del público, la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Dado que el MYR es solo de uso interno y no se pone a disposición del público, la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Dado que el YER es solo de uso interno y no se pone a disposición del público, la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree with Comments

Comments: Existe el documento o informe que se presenta al legislativo incluso, sólo que no se hace público, según la metodología de OB.

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget 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: Dado que el YER es solo de uso interno y no se pone a disposición del público, la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget 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: Dado que el YER es solo de uso interno y no se pone a disposición del público, la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Dado que el YER es solo de uso interno y no se pone a disposición del público, la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer**Opinion:** Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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:** Dado que el YER es solo de uso interno y no se pone a disposición del público, la respuesta es B.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Peer Reviewer****Opinion:** Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget 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:** Dado que el YER es solo de uso interno y no se pone a disposición del público, la respuesta es D.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Peer Reviewer****Opinion:** Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget 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: Dado que el YER es solo de uso interno y no se pone a disposición del público, la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget 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: Dado que el YER es solo de uso interno y no se pone a disposición del público, la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Dado que el YER es solo de uso interno y no se pone a disposición del público, la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Dado que el YER es solo de uso interno y no se pone a disposición del público, la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Dado que el YER es solo de uso interno y no se pone a disposición del público, la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Dado que el YER es solo de uso interno y no se pone a disposición del público, la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Dado que el YER es solo de uso interno y no se pone a disposición del público, la respuesta es B.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget 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: Dado que el AR es solo de uso interno y no se pone a disposición del público, la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Dado que el YER es solo de uso interno y no se pone a disposición del público, la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Dado que el YER es solo de uso interno y no se pone a disposición del público, la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Dado que el YER es solo de uso interno y no se pone a disposición del público, la respuesta es B.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

101: Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

- a. (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: Dado que el YER es solo de uso interno y no se pone a disposición del público, la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Ecuador for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Dado que el YER es solo de uso interno y no se pone a disposición del público, la respuesta es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Comments: Researcher:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Subcomision parlamentaria

Comments: Researcher: hay una subcomisión parlamentaria, entre el senado y la cámara de diputados que no realizan ni un cambio sustancia a las propuestas que les remite el ejecutivo. La Constitución establece en su art 69: "Artículo 69º Aparte de los casos expresamente previstos en otros artículos de esta Ley Fundamental, son materias reservadas a la ley las siguientes: h) La organización administrativa y la financiera general. i) Las condiciones de participación del Estado en las empresas mixtas y la gestión de las mismas. j) El régimen del patrimonio público. l) Los créditos y las obligaciones fiscales del Estado. m) El programa de acción económica y social." y el art 79: "Artículo 79º Las funciones comunes de la Cámara de los Diputados y del Senado son las siguientes: c) Aprobar la Ley de Presupuestos de Ingresos, Gastos e Inversiones del Estado. d) Legislar en materia tributaria, suprimir y crear impuestos y demás gravámenes según los casos."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: a. (100)

Sources: tramite parlamentaria de tres a cuatro meses deliberando

Comments: Researcher: Normalmente el ejecutivo tramita al parlamento la propuesta desde mes de junio, quien lo discute asta el mes de septiembre a diciembre.

Peer Reviewer

Opinion: Agree with Comments

Comments: When the lower and upper houses of parliament reconvened on July 29 and August 1, 2016, respectively, they foresaw that they would review the draft budget during their second session but it is not clear from public reporting if legislators had received the EBP by then or instead anticipated receiving it. It can be established from official reports, however, that the legislature had the EBP in hand by October 6, 2016. That date corresponds to less than 3 months before the January 1, 2017, start of the fiscal year. Official Website of the Government of Equatorial Guinea, "Preparación del segundo periodo de sesiones del Parlamento," July 28, 2016, at <http://www.guineaequatorialpress.com/noticia.php?id=8270> (<http://www.guineaequatorialpress.com/noticia.php?id=8270>) Official Website of the Government of Equatorial Guinea, "Presentación del programa del II Periodo Ordinario de Sesiones del Senado," August 2, 2016, at <http://www.guineaequatorialpress.com/noticia.php?id=8302> (<http://www.guineaequatorialpress.com/noticia.php?id=8302>) Official Website of the Government of Equatorial Guinea, "Presentación de proyectos de leyes y acuerdos ante la Cámara baja," October 6, 2016, at <http://www.guineaequatorialpress.com/noticia.php?id=8628> (<http://www.guineaequatorialpress.com/noticia.php?id=8628>)

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Generalmente son 4 meses antes del año, que se remite al Parlamento

Researcher response: Se toma nota del comentario del revisor y se modifica la respuestade B a A, los tiempos son dificiles de definir al no ser publico la tramitacion de la documentación.

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c. (33)

Sources: Parlamento. Ver <http://www.guineaequatorialpress.com/noticia.php?id=8947> (<http://www.guineaequatorialpress.com/noticia.php?id=8947>)

Comments: Researcher: El parlamento lo aprueba en el mes de diciembre y el ejecutivo lo sanciona. Con experiencias anteriores, suele ser el 20 de diciembre del año anterior, o en la primera quincena del año 2017.

Peer Reviewer

Opinion: Agree with Comments

Comments: Publicly available information supports the selected answer. Notably, state media reported that the Senate (upper house of parliament) concluded its second reading of the legislation on November 29, 2016. It is therefore unlikely that a vote to enact the budget could have taken place more than one month ahead of the January 1 start of the fiscal year. See Official Website of the Government of Equatorial Guinea, "Concluye en el Senado el análisis del Proyecto de Presupuestos Generales," November 29, 2016, at <http://www.guineaequatorialpress.com/noticia.php?id=8947> (<http://www.guineaequatorialpress.com/noticia.php?id=8947>)

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: El Parlamento lo aprobó antes del año, en el mes de diciembre. Tiene la obligacion de hacerlo un día antes del año.

IBP comment: Se mantiene respuesta como C que también se sustenta con la fuente proveída por uno de los revisores. Se ha incluido la nota entre las fuentes. Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: El parlamento es teórico y no práctico en relación a modificaciones legales.

Comments: Researcher: Aunque la practica jurídica se lo autoriza, en realidad es imposible debido a la composición de los legislativos que en su mayoría apoyan al ejecutivo y su papel es solo aprobar lo que se les remite. La Constitucion y el reglamento de las camaras diputados y el senado se lo permiten, pero el rigor de la aplicabilidad es cuestionada. La Costitucion establece en su art 69 ,aparte de los casos expresamente previsto en otros articulos de la lay fundamental, son materias reservadas de la ley, la siguiente: h) La organizacion administrativa y financiera general del pais. m) El programa de accion economica y social. y el art 79: c) Aproba el parlamento la ley de Presupuesto de ingreso, gasto e inversiones del Estado; d) Legisla en materia tributaria, suprimir y crear impuestos y demas gravamenes segun los casos

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guina for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: a. (100)

Sources: Official Website of the Government of Equatorial Guinea, "Concluye en el Senado el análisis del Proyecto de Presupuestos Generales," November 29, 2016, at <http://www.guineaecuatorialpress.com/noticia.php?id=8947> (<http://www.guineaecuatorialpress.com/noticia.php?id=8947>)

Comments: Researcher: Como se menciona en el link (<http://www.guineaecuatorialpress.com/noticia.php?id=8947> (<http://www.guineaecuatorialpress.com/noticia.php?id=8947>)) el Congreso habría realizado algunas enmiendas que fueron luego consensuadas con el Gobierno. Incluso más, algunas materias en las que el gobierno esperaba modificaciones (inclusión de tasas a la importación de vehículos y su inspección) no fue aceptado por el Congreso. En consecuencia, se sugiere la respuesta A. Dado que no hay acceso a la propuesta de presupuesto, no es posible identificar cuáles fueron los cambios en concreto.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The parliament, in which the ruling party controls all but two seats, is well known to rubber-stamp the government's initiatives. According to official reports, a parliamentary commission proposed amendments to the draft budget in consultation with the executive and these were approved. More notable is that the parliamentarians reportedly rejected a government proposal to amend the budget to include vehicle import taxes, citing the need to follow proper legislative procedure. Official Website of the Government of Equatorial Guinea, "Concluye en el Senado el análisis del Proyecto de Presupuestos Generales," November 29, 2016, at <http://www.guineaecuatorialpress.com/noticia.php?id=8947> (<http://www.guineaecuatorialpress.com/noticia.php?id=8947>)

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: El Parlamento presenta enmiendas, pero es el Presidente del Ejecutivo que sanciona la Ley de Presupuestos y si hay una enmienda parlamentaria de la que no está de acuerdo, lo ignora y no se adopta, tal como ocurrió en esta ocasión con la regulación de tasas por peajes en los presupuestos que analizamos.

IBP comment: En base al comentario presentado por el revisor, se modifica la respuesta de C a A, y se agrega la fuente sugerida por el revisor para explicar este cambio. Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Funcionarios del parlamento y de los Ministerios de hacienda y economia

Comments: Researcher: La Comisión Parlamentarias de Economía, Hacienda, Comercio y Presupuestos, delibera sobre la propuesta que le remite y presenta desde el ejecutivo y luego lo eleva a la plenaria, dependiendo de las recomendaciones hechas. Según aclara un parlamentario y funcionarios del Ministerio de Hacienda. La subcomisión revisa todo el trabajo y propuesta del ejecutivo y lo eleva a la plenaria general.

Peer Reviewer

Opinion: Agree with Comments

Comments: A Senate (upper house) commission called "Comisión Permanente de Hacienda, Economía, Comercio y Planificación" examines the budget. The members of the commission had approximately two months to consider the EBP, which was provided by the executive by early October (and possibly earlier in draft form) and enacted and signed into law in December. Members of the government appeared before them to answer questions and also worked with the commission to reach consensus on proposed amendments to the budget. Given the ruling party's dominance of the legislature (it controls all but 2 seats, one in each chamber) and its longstanding practice of rubber-stamping government initiatives, the work of this commission cannot be considered an exercise in effective oversight. The commission did not publish a report. Official Website of the Government of Equatorial Guinea, "Empresas y organismos del Estado comparecen ante el Senado," November 25, 2016, at <http://www.guineaecuatorialpress.com/noticia.php?id=8927> (<http://www.guineaecuatorialpress.com/noticia.php?id=8927>) Official Website of the Government of Equatorial Guinea, "Concluye en el Senado el análisis del Proyecto de Presupuestos Generales," November 29, 2016, at <http://www.guineaecuatorialpress.com/noticia.php?id=8947> (<http://www.guineaecuatorialpress.com/noticia.php?id=8947>)

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree with Comments

Comments: Existen y se llaman Comisiones Parlamentarias de Economía, Hacienda, Comercio y Presupuestos de la Cámara de Diputados y del Senado, que hacen los estudios de los presupuestos, que luego pasan a la plenaria para su aprobación. No se dispone de datos fiables del periodo de estudio, pero se sabe que concluyó sus trabajos el Senado el 28 de noviembre de 2016, habiendo iniciado el Parlamento (Cámara Baja) su en septiembre.

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Comments: Researcher: En teoría, las Comisiones lo revisan, hacen propuestas y recomendaciones que llevan al pleno general mediante un informe y donde se debería aprobar o rechazar, según lo que indica el reglamento. Sin embargo, no es posible encontrar ningún informe disponible al público que demuestra el resultado real de la subcomisión.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Not Qualified

IBP comment: Dado que no hay información disponible al público que permita confirmar la existencia de una revisión por parte de comisiones especializadas, se modifica la respuesta de C a D. Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Funcionarios del parlamento y hacienda

Comments: Researcher: Sí, un comité examinó la implementación durante el año, pero no publicó ningún informe con conclusiones y recomendaciones pública. se limito en ser de utilidad interna para el ejecutivo Al no existir referencias de un informe público, se justifica la respuesta C.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Parlamento y Hacienda.

Comments: Researcher: Aunque existe ley que regula la legalidad de destinar fondos después de la aprobación del legislativo, pero en la practica real el ejecutivo hace lo que le da la gana cuando le interesa sin tener en cuenta lo que y cuando decida el parlamento. Es decir la decisión depende de una sola persona y no de los legislativos. La informacion que se me a suministrado es que el parlamento aprueba o rechaza la ejecucion del presupuesto y a partir de ahí, el ejecutivo lo maneja y se limita la accion de los legisladores. Aunque por ley estan facultados a introducir cambios o aceptarlo tal cual es. En realidad o en la practica la ley dice una cosa para los legisladores y el ejecutivo hace y decide lo que le interesa justaica la C, ya que, la Costitucion establece en su art 69: La Costitucion establece en su art 69: "Artículo 69° Aparte de los casos expresamente previstos en otros artículos de esta Ley Fundamental, son materias reservadas a la ley las siguientes: h) La organización administrativa y la financiera general. i) Las condiciones de participación del Estado en las empresas mixtas y la gestión de las mismas. j) El régimen del patrimonio público. l) Los créditos y las obligaciones fiscales del Estado. m) El programa de acción económica y social." y el art 79: "Artículo 79° Las funciones comunes de la Cámara de los Diputados y del Senado son las siguientes: c) Aprobar la Ley de Presupuestos de Ingresos, Gastos e Inversiones del Estado. d) Legislar en materia tributaria, suprimir y crear impuestos y demás gravámenes según los casos."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: No existe tal normativa especificamente

Researcher response: Se reconoce la sugerencia del revisor y dado que no es posible encontrar una ley específica para esta pregunta, se modifica la respuesta de C a D.

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c. (33)

Sources: Constitución de Guinea Ecuatorial

Comments: Researcher: Se consideraria la respuesta C, al contemplar la Ley al parlamento para regula la aprobacion de gastos e ingresos, pero en la práctica el ejecutivo gasta estos fondos antes de obtener la aprobación de la legislatura. La Costitucion establece en su art 69: "Artículo 69° Aparte de los casos expresamente previstos en otros artículos de esta Ley Fundamental, son materias reservadas a la ley las siguientes: h) La organización administrativa y la financiera general. i) Las condiciones de participación del Estado en las empresas mixtas y la gestión de las mismas. j) El régimen del patrimonio público. l) Los créditos y las obligaciones fiscales del Estado. m) El programa de acción económica y social." y el art 79: "Artículo 79° Las funciones comunes de la Cámara de los Diputados y del Senado son las siguientes: c) Aprobar la Ley de Presupuestos de Ingresos, Gastos e Inversiones del Estado. d) Legislar en materia tributaria, suprimir y crear impuestos y demás gravámenes según los casos."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree with Comments

Comments: La Ley de Presupuestos de 2017 establece en su articulado 21 que las ampliaciones o recortes presupuestarios deben estar autorizados por la Mesas de la Cámara de Diputados y del Senado, oído el criterio de la Junta de Portavoces del parlamento.

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c. (33)

Sources: Constitución de Guinea Ecuatorial y Reglamento de las Cámaras.

Comments: Researcher: El reglamento de las camaras diputado y senado y la propia constitucion, faculta al parlamento perfilar y establecer las politicas financieras y economicas del pais y lo establece como regla a cumplir. Lo que no es claro es si se considera o se tiene en cuenta. La Costitucion establece en su art 69: "Artículo 69º Aparte de los casos expresamente previstos en otros artículos de esta Ley Fundamental, son materias reservadas a la ley las siguientes: h) La organización administrativa y la financiera general. i) Las condiciones de participación del Estado en las empresas mixtas y la gestión de las mismas. j) El régimen del patrimonio público. l) Los créditos y las obligaciones fiscales del Estado. m) El programa de acción económica y social." y el art 79: "Artículo 79º Las funciones comunes de la Cámara de los Diputados y del Senado son las siguientes: c) Aprobar la Ley de Presupuestos de Ingresos, Gastos e Inversiones del Estado. d) Legislar en materia tributaria, suprimir y crear impuestos y demás gravámenes según los casos."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: La Ley de Presupuestos de 2017 establece en su articulado 21 que las ampliaciones o recortes presupuestarios deben estar autorizados por la Mesas de la Cámara de Diputados y del Senado, oído el criterio de la Junta de Portavoces del parlamento.

Researcher response: He cambiado la respuesta a C teniendo en cuenta la aclaración que hace el revisor.

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: Parlamento y Hacienda

Comments: Researcher: No se ha podido demostrar que exista un comité en el parlamento que obtenga un documento de auditoria. No esta constituido el tribunal de cuentas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guina for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Parlamento y hacienda

Comments: Researcher: Quien es facultado de nombrar y cesar a un miembro de un organo constitucional, es el Presidente Jefe de Estado y del Gobierno, que la Constitucion faculta altos poderes sobre la nacion; por lo que, nombra y cesa segun su propios criterio a los componente que le convienen SAI. En la Constitucion y en su art 117, el Presidente y todos los miembros del tribunal de cuentas seran nombrados por el Presidente de la Republica. "Articulo 117º 1. El Presidente y los Miembros del Tribunal de Cuentas serán nombrados por el Presidente de la República. 2. La ley fija el número, duración del mandato y las condiciones de designación del Presidente y los Miembros del Tribunal de Cuentas. "

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree with Comments

Comments: Tal órgano todavía no existe. Por tanto, prácticamente esta cuestión NO APLICA

IBP comment: Como indica el revisor, dado que el órgano aún no existe, y conforme a la metodología de la OBS 2017, la respuesta correcta es B. Despite repeated requests to the Government of Equatorial Guina for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: Constitución de Guinea Ecuatorial

Comments: Researcher: La única persona facultado a designar y decidir por el funcionamiento del órgano constitucional de Tribuna de Cuentas, es el Presidente del Estado y de Gobierno. que se a atribuido toda las facultades constitucional y Consentimiento de la entidad. La Constitucion faculta al

presidente amplios poderes de nombrar y cesar la composicion de cualquier organo constitucional incluido el tribunal de cuentas. El Tribunal de Cuentas aún no existe.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Tal órgano todavía no existe, aunque se prevé crear el Tribunal de Cuentas. Por tanto, prácticamente esta cuestión NO APLICA

IBP comment: Se toma nota del comentario del revisor. Sin embargo, por consistencia interna y dada la metodología de la Encuesta, dado que el órgano aún no existe pero ya se ha establecido por ley, la respuesta correcta es B. Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: HACIENDA

Comments: Researcher: El tribunal de Cuenta no se ha constituido ni se conocen los que lo componen, es un organo constitucional de nueva creacion del deseo del ejecutivo Al no estar constituida ni hay referencias oficiales de sus constitucionalidad, esto hace afirmar que el ejecutivo establece una institucion que no existe ni funciona es lo que mantengo que no se aplica. No obstante, dejo que la administradora decidan y defina lo que procede, si es D o E.

Peer Reviewer

Opinion: Agree with Comments

Comments: The 2012 Constitution, under which a SAI is to have been formed, states at Art. 115.2 that this body is to have "budgetary autonomy." However, apart from the fact that the SAI has yet to be constituted, the regulations approved for the SAI provide that its budget request should pass through the finance ministry and be incorporated into the general budget. Constitution of Equatorial Guinea, 2012, Chapter IX, at <http://www.guineaecuatorialpress.com/imgdb/2012/LEYFUNDAMENT...>

(<http://www.guineaecuatorialpress.com/imgdb/2012/LEYFUNDAMENTALREFORMADA.pdf>) Government of Equatorial Guinea, "Boletín Oficial del Estado" (Official State Gazette) of December 19, 2012 containing Law No. 5/2012 Regulating the Supreme Audit Institution, uploaded by Global Integrity as a source document for its 2016 Africa Integrity Indicators and available at <https://www.globalintegrity.org/wp-content/uploads/2016/02/E...> (<https://www.globalintegrity.org/wp-content/uploads/2016/02/EG-Supreme-Audit-Law.pdf>)

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: Al no existir el SAI, esta cuestión NO APLICA

Researcher response: Aunque el organo esta atribuido a elaborar su propio presupuesto y viendo que no esta constituido ni en funcionamiento sigo manteniendo que es la D.

IBP comment: Dado que la creación del órgano se dio por una ley de 2012, a la fecha de esta OBS ese órgano debiese estar en funciones. Consecuentemente, se confirma la respuesta D pues calificar como E implicaría que la SAI no existe. Conforme a la legislación del país, este cuerpo ya debiese estar en funciones. Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: M Hacienda

Comments: Researcher: No la Conocemos en el pais, ni nadie maneja ninguna informacion sobre este organo Se puede justificar por la creacion de una nueva direccion de auditoria en 2015 y se esperaba que iria o iba a funcionar debidamente elevando informes publicos y desde entonces hasta hoy no se constata ninguna informacion o informe que ha evacuado este departamento publicamente a no ser que, dichos informes sean de uso interno para el ejecutivo. Al no existir antecedente publico confirmo que es D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: AL NO EXISTIR TODAVIA EL SAI, ESTA CUESTION NO APLICA

Researcher response: Se toma nota del comentario del revisor. Sin embargo, por la metodología de la OBS y dado que la SAI debiera existir pues fue constituida en 2012, la respuesta debe mantenerse en D.

IBP comment: Se confirma la respuesta D pues si bien la SAI no existe, debiera ya existir pues una ley de 2012 (Ley 55/12) la ha establecido. Consecuentemente, al año 2017, se esperaba que este cuerpo ya estuviera en funciones. Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda

Comments: Researcher: No esta constituida ni hay leyes que lo demuestren. Publicamente aparece una direccion de auditoria en Ministerio de Hacienda, en la constitucion aparece un tribunal de cuentas, pero en la practica ni funcionan, ni se constituye, ni siquiera efagan ningun informe publico. nadi sabe ni comprende su constitucionalida, se puede presumir que se reconoce desde el ejecutivo y concluyo que no se aplica y deberia ser la E.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

Researcher response: .

IBP comment: La respuesta D debe mantenerse pues conforme a la metodologia de la OBS esa es la respuesta que aplica al no existir la SAI. Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options.

Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda y Ministerio de Economía

Comments: Researcher: Nunca ha aparecido ningún funcionario públicamente, ni siquiera existe este departamento. Aunque se conoce que en la constitución se hace mención de Tribunal de Cuenta que hasta hoy no constituida.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree with Comments

Comments: No existe funcionando el SAI

Researcher response: dado que la SAI aún no existe, pese a que se estableció por una ley de 2012, la respuesta debe ser D.

IBP comment: Se confirma la respuesta D pues conforme a la metodología de la OBS, si la SAI no existe, la respuesta debe ser D. Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda y Presupuesto, y Parlamento

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda y Presupuesto, y Parlamento

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda y Presupuesto, y Ministerio de Economía

Comments: Researcher: Las prioridades del gobierno son arbitrarios cuando establece temas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda y Presupuesto, y Ministerio de Economía

Comments: Researcher: No hay libertad de participación pública de la ciudadanía; es decir, el ejecutivo no permite la apertura de un debate pública en los asuntos de Estado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda y Presupuesto

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda y Presupuesto

Comments: Researcher: Al no ser publico el Presupuesto, hace difícil y complicado hacer una afirmación y si se tiene en cuenta los antecedentes de años atrás se puede considerar que son arbitrarios los temas y prioridades que traza el gobierno.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda y Presupuesto, y Ministerio de Economía

Comments: Researcher: No ha habido antecedente que se pueda considerar que el gobierno haya facilitado ninguna información pública a la ciudadanía.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda y Presupuesto

Comments: Researcher: Al no ser publico la información y conociendo la arbitrariedad con que suele aparecer los presupuestos de años anteriores se considera que no son reflejadas los insumos o propuestas de la ciudadanía, pues tampoco hay mecanismos para proveerlas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda y Presupuesto

Comments: Researcher: El ejecutivo no tiene en cuenta a la ciudadanía.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda y Presupuesto, y Ministerio de Economía

Comments: Researcher: De la informacion de funcionarios que piden la confidencialidad, mantienen que internamente el ejecutivo establece un calendario por departamento y a la que no se hace publico en ningun momento solo el departamento ministerial que le toca el truno.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda y Presupuesto

Comments: Researcher: La opinion de la ciudadanía no se tiene en cuenta en ningun momento.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: Ministerio de Hacienda y Presupuesto, y Parlamento

Comments: Researcher: Segun funcionarios publicos que requieren no ser revelados, certifican que las audiencias o sesiones presupuestarios en el parlamento son cerrados solo y exclusivamente para los legisladores. No habilitan en ningun momento de participacion publica para la ciudadania, que se informa o se entera de la realidad presupuestaria por los medios de radio y television en unos minutos de informacion breve de las actividades parlamentarias.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: Parlamento

Comments: Researcher: Los legisladores hacen de vista gorda sobre todos los temas que le presenta el ejecutivo, a fin de complimentar el paso parlamentario del presupuesto, segun manifestaciones de algunos legisladores y parlamentarios que piden su anonimato.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda y Presupuesto, y Parlamento

Comments: Researcher: Todo lo relacionado con el parlamento, la ciudadanía se informa mediante los medios de radio y television en breve informacion. No se constata ni siquiera un boletin informativo exclusivo del parlamento que brinde breve informacion publica a la ciudadanía.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guina for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Parlamento

Comments: Researcher: Todas las vistas publicas del parlamento son breves noticias de la radio y television.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guina for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Researcher: Aunque exista la comision de cuentas en la constitucion, no existe en practica ni la ciudadania se ha informado de la constitucion o existencia de otra institucion como la SAI.

Peer Reviewer

Opinion: Agree with Comments

Comments: The SAI is to have been created in 2012 but has not yet been constituted. For information on its ostensible establishment and regulations, see the following: Constitution of Equatorial Guinea, 2012, Chapter IX, at <http://www.guineaecuatorialpress.com/imgdb/2012/LEYFUNDAMENT...> (<http://www.guineaecuatorialpress.com/imgdb/2012/LEYFUNDAMENTALREFORMADA.pdf>) Government of Equatorial Guinea, “Boletín Oficial del Estado” (Official State Gazette) of December 19, 2012 containing Law No. 5/2012 Regulating the Supreme Audit Institution, uploaded by Global Integrity as a source document for its 2016 Africa Integrity Indicators and available at <https://www.globalintegrity.org/wp-content/uploads/2016/02/E...> (<https://www.globalintegrity.org/wp-content/uploads/2016/02/EG-Supreme-Audit-Law.pdf>)

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: La Comision de Cuentas Nacionales que figura en la constitucion no ha sido hasta ahora constituida ni se conoce cuando funcionara.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Ministerio de Hacienda y Presupuesto

Comments: Researcher: Aunque existe una Secretaria de Estado y una direccion general de auditorias en el Ministerio de Hacienda, la realidad consiste en que no se cumplen los requerimientos de la respuesta.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

IBP comment: Despite repeated requests to the Government of Equatorial Guinea for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

JOIN OUR INTERNATIONAL NETWORK



Connect with organizations working to improve government budget systems, policies and outcomes!

JOIN

([HTTP://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/JOIN-OUR-NETWORK/](http://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/JOIN-OUR-NETWORK/)) FIND GROUPS

([HTTP://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/FINDGROUP/](http://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/FINDGROUP/))

© 2010–2011 International Budget Partnership. All rights reserved. | Website by

(<http://okfn.org/services/>)

ABOUT IBP ([HTTP://INTERNATIONALBUDGET.ORG/WHO-WE-ARE/](http://INTERNATIONALBUDGET.ORG/WHO-WE-ARE/))
CONTACT ([HTTP://INTERNATIONALBUDGET.ORG/CONTACT-US/](http://INTERNATIONALBUDGET.ORG/CONTACT-US/))

PRESS ROOM ([HTTP://INTERNATIONALBUDGET.ORG/PRESSARCHIVE/](http://INTERNATIONALBUDGET.ORG/PRESSARCHIVE/))
COPYRIGHT ([HTTP://INTERNATIONALBUDGET.ORG/LIBRARY/COPYRIGHT/](http://INTERNATIONALBUDGET.ORG/LIBRARY/COPYRIGHT/))