

Overview



Transparency:

36 /100

(Open Budget Index score)



Public
Participation:

9 /100



Budget Oversight:

33 /100

About the survey

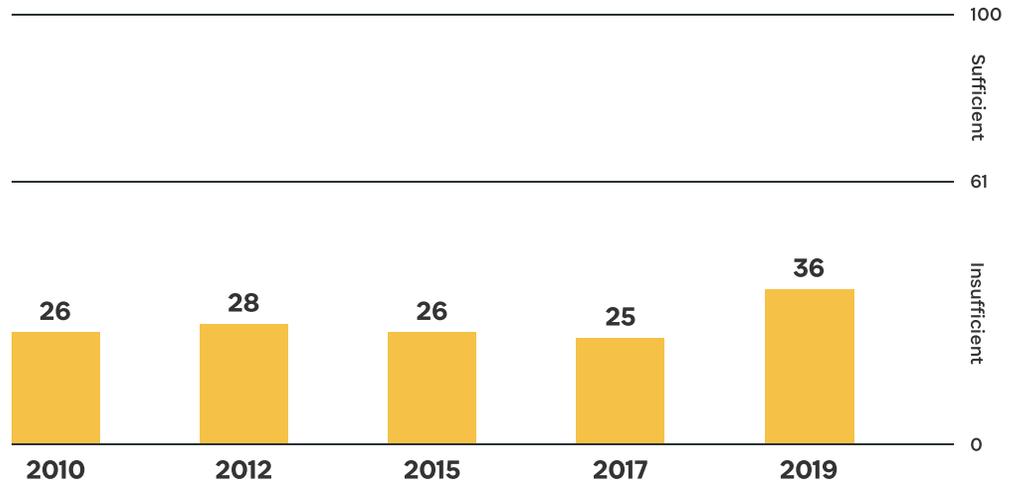
Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – affect how equal a society is and the well-being of its people, including whether the most disadvantaged will have real opportunities for a better life. It is critical that governments inform and engage the public on these vital decisions that impact their lives.

The **Open Budget Survey (OBS)** is the world's only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions such as the legislature and auditor in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 7th edition of the OBS covers 117 countries.

Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, the 2019 Global Report, findings for all surveyed countries, and the Data Explorer.

How has the transparency score for Angola changed over time?



Public availability of budget documents in Angola

- Available to the Public
- Published Late, or Not Published Online, or Produced for Internal Use Only
- ⊘ Not Produced

| Document | 2010 | 2012 | 2015 | 2017 | 2019 |
|-----------------------------|------|------|------|------|------|
| Pre-Budget Statement | ● | ⊘ | ⊘ | ⊘ | ⊘ |
| Executive's Budget Proposal | ● | ● | ● | ● | ● |
| Enacted Budget | ● | ● | ● | ● | ● |
| Citizens Budget | ⊘ | ⊘ | ● | ● | ● |
| In-Year Reports | ● | ● | ● | ● | ● |
| Mid-Year Review | ⊘ | ● | ● | ⊘ | ⊘ |
| Year-End Report | ● | ● | ● | ● | ● |
| Audit Report | ● | ⊘ | ● | ⊘ | ● |

How comprehensive is the content of the key budget documents that Angola makes available to the public?

- 61-100 / 100
- 41-60 / 100
- 1-40 / 100

| Key budget document | Document purpose and contents | Fiscal year assessed | Document content score |
|-----------------------------|---|----------------------|------------------------|
| Pre-Budget Statement | Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt. | 2019 | Not Produced |
| Executive's Budget Proposal | Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation. | 2019 | 39 |
| Enacted Budget | The budget that has been approved by the legislature. | 2018 | 78 |
| Citizens Budget | A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public. | 2018 | 42 |
| In-Year Reports | Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly. | 2018 | 67 |
| Mid-Year Review | A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes. | 2018 | Not Produced |
| Year-End Report | Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals. | 2017 | 38 |
| Audit Report | Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts. | 2016 | Internal Use |

Angola's transparency score of **36** in the OBS 2019 is substantially higher than its score in 2017.

What changed in OBS 2019?

Angola has increased the availability of budget information by:

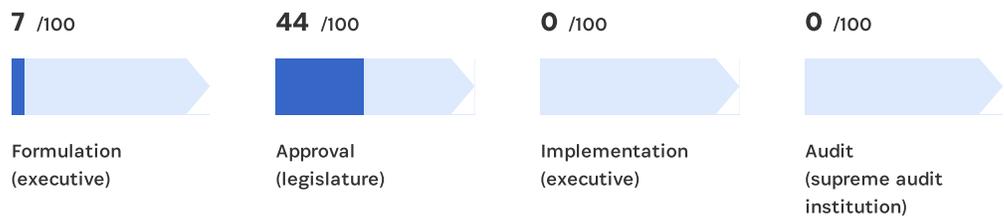
- Publishing the In-Year Reports online.
- Publishing the Year-End Report online in a timely manner.

Recommendations

Angola should prioritize the following actions to improve budget transparency:

- Publish the Audit Report online in a timely manner.
- Include additional information in the Executive's Budget Proposal, for example on government assets and liabilities and on new policy proposals in the budget.
- Include additional information in the Year-End Report, for example on debt composition, on the accuracy of original macroeconomic projections, and on performance related to both inputs and results.
- Produce and publish the Pre-Budget Statement and Mid-Year Review online in a timely manner.
- Improve the comprehensiveness of the Citizens Budget.

Extent of opportunities for public participation in the budget process



Recommendations

Angola's Ministério das Finanças has established public consultations during budget formulation but, to further strengthen public participation in the budget process, should also prioritize the following actions:

- Pilot mechanisms to monitor budget implementation.
- Expand mechanisms during budget formulation that engage any civil society organization or member of the public who wishes to participate.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Angola's Assembleia Nacional has established ad hoc inputs related to the approval of the annual budget, but should also prioritize the following actions:

- Allow any member of the public or any civil society organization to testify during its hearings on the budget proposal prior to its approval and on the Audit Report.
- Provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget.

Angola's Tribunal de Contas should prioritize the following actions to improve public participation in the budget process:

- Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations.



Budget Oversight

The OBS also examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Angola, together, provide weak oversight during the budget process, with a composite oversight score of **33** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



weak: 0 - 40; limited: 41 - 60; adequate: 61 - 100

Recommendations

Angola's Assembleia Nacional provides weak oversight during the planning stage of the budget cycle and weak oversight during the implementation stage. To improve oversight, the following actions should be prioritized:

- The legislature should debate budget policy before the Executive's Budget Proposal is tabled and approve recommendations for the upcoming budget.
- Legislative committees should examine the Executive's Budget Proposal and publish reports with their analysis online.
- A legislative committee should examine in-year budget implementation and publish reports with their findings online.

- In practice, ensure the legislature is consulted before the executive shifts funds specified in the Enacted Budget between administrative units or spends any unanticipated revenue during the budget year.
- A legislative committee should examine the Audit Report and publish a report with their findings online.

To strengthen independence and improve audit oversight by the Angola Tribunal de Contas, the following actions are recommended:

- Require legislative or judicial approval to appoint the head of the supreme audit institution.
- Ensure the supreme audit institution has adequate funding to perform its duties, as determined by an independent body (e.g., the legislature or judiciary).
- Ensure audit processes are reviewed by an independent agency.

The emerging practice of establishing independent fiscal institutions

Angola does not have an independent fiscal institution (IFI). IFIs are increasingly recognized as valuable independent and nonpartisan information providers to the Executive and/or Parliament during the budget process.

**These indicators are *not* scored in the Open Budget Survey.*

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2018 were assessed in the OBS 2019.
- The survey is based on a questionnaire completed in each country by an independent budget expert:
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- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert.