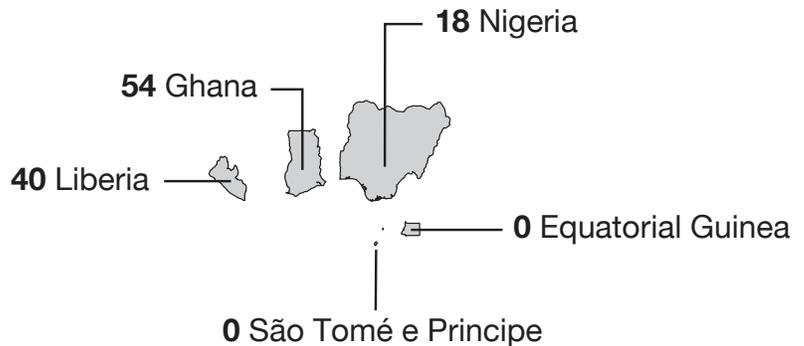
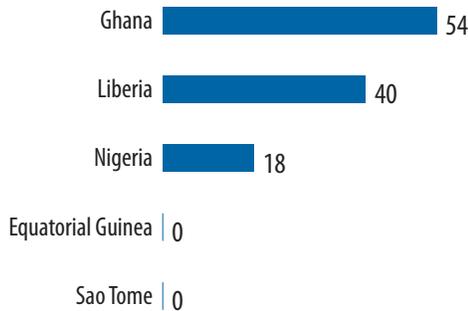




**Overall score: 0** (Out of 100) Provides no information to the public in its budget documents during the year.

### How Does São Tomé e Príncipe Compare to Its Neighbors?



## Key Findings

The scores for 92 questions from the Open Budget Survey 2010 (see text box) are used to compile objective scores and rankings of each country's relative transparency. These scores constitute the Open Budget Index (OBI).

São Tomé e Príncipe's OBI 2010 score is 0 out of 100. In comparison, Ghana achieved a score of 54 while Liberia achieved a score of 40. The average score for the 92 countries surveyed worldwide is 42.

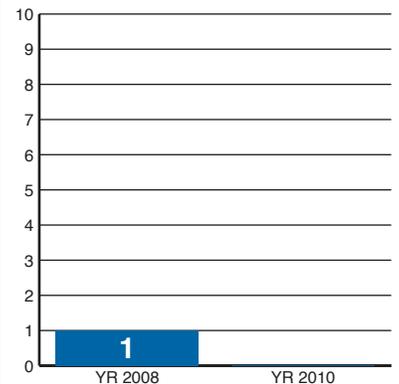
São Tomé e Príncipe's score indicates that the government provides the public with scant information on the central government's budget and financial activities assessed by the Survey. This makes it virtually impossible for citizens to hold the government accountable for its management of the public's money.

### Information in Public Budget Documents

#### Adequacy & Availability of Eight Key Budget Documents

Document	Level of Information Grade*	Publication Status
Pre-Budget Statement	E	Not Produced
Executive's Budget Proposal	E	Produced, Not Published
Enacted Budget	E	Published
Citizens Budget	E	Not Produced
In-Year Reports	E	Not Produced
Mid-Year Review	E	Not Produced
Year-End Report	E	Not Produced
Audit Report	E	Produced, Not Published

### OBI Scores Over Two Surveys



\* Grades for the comprehensiveness and accessibility of the information provided in each document are calculated from the average scores received on a subset of questions from the Open Budget Survey 2010. An average score between 0-20 (scant information) is graded as E; 21-40 (minimal) is graded as D; 41-60 (some) is graded as C; 61-80 (significant) is graded as B; and 81-100 (extensive) is graded as A.

An **Executive's Budget** Proposal is the government's most important policy instrument. It presents how the government plans to raise revenues and where these funds are allocated, thus transforming policy goals into action. In São Tomé e Príncipe, the budget proposal is produced, but it is not made public.

A **Pre-Budget Statement** sets forth the broad parameters that will define the government's forthcoming budget. São Tomé e Príncipe does not produce a Pre-Budget Statement.

An **Enacted Budget** becomes a country's law and provides the baseline information for all budget analyses conducted during the budget year. In general terms, the Enacted Budget should provide the public with the data it can use to assess the government's stated policy priorities and hold it to account. São Tomé e Príncipe publishes an Enacted Budget with serious deficiencies. It does not even include departmental totals.

A **Citizens Budget** is a nontechnical presentation of a government's budget that is intended to enable the public — including those who are not familiar with public finance — to understand a government's plans. São Tomé e Príncipe does not produce a Citizens Budget.

**In-Year Reports** provide a snapshot of the budget's effects during the budget year. They allow for comparisons with the Enacted Budget figures and thus can facilitate adjustments. São Tomé e Príncipe does not produce In-Year Reports.

A **Mid-Year Review** provides a comprehensive overview of the budget's effects at the midpoint of a budget year and discusses any changes in economic assumptions that affect approved budget policies. Information in this report allows the government, legislature, and the public to identify whether or not adjustments related to revenues, expenditures, or borrowing should be made for the remainder of the budget year. São Tomé e Príncipe does not produce a Mid-Year Review.

A **Year-End Report** compares the actual budget execution to the Enacted Budget. Year-End Reports can inform policymakers on tax policies, debt requirements, and major expenditure priorities, facilitating adjustments for upcoming budget years. São Tomé e Príncipe does not produce a Year-End Report.

An **Audit Report** is an evaluation of the government's accounts by the country's supreme audit institution (SAI). It reports whether the government has raised revenues and spent national revenue in line with the authorized budget, whether the government's bookkeeping is balanced and accurate, and whether there were problems in the management of public funds. São Tomé e Príncipe produces an Audit Report but does not make it available to the public.

### *Public Participation and Institutions of Accountability*

Beyond improving the availability and comprehensiveness of key budget documents, there

## OPEN BUDGET SURVEY 2010

### São Tomé e Príncipe

The International Budget Partnership's Open Budget Survey assesses the availability in each country assessed of eight key budget documents, as well as the comprehensiveness of the data contained in these documents. The Survey also examines the extent of effective oversight provided by legislatures and supreme audit institutions (SAI), as well as the opportunities available to the public to participate in national budget decision-making processes.

Research to complete this country's Open Budget Survey was undertaken by:

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are other ways in which São Tomé e Príncipe's budget process can be made more open. These include ensuring the existence of a strong legislature and SAI that provide effective budget oversight and providing greater opportunities for public engagement in the budget process.

### Are oversight bodies effective in their budget role?

Oversight Institution	Strength**
Legislature	Weak
SAI	Weak

\*\* Legislature and SAI strengths are calculated from the average scores received on a subset of questions from the Open Budget Survey 2010. An average score between 0-33 is graded as weak, 34-66 as moderate, and 67-100 as strong.

According to the Open Budget Survey 2010, budget oversight provided by São Tomé e Príncipe's legislature is weak because it does not:

1. have full powers to approve any amendments made to the budget over the course of the fiscal year;
2. have sufficient time to discuss and approve a budget;
3. adequately scrutinize audit reports; and
4. hold open budget discussions which allow the public to be present during legislative hearings at which the executive testifies on its proposed budget.

According to the Open Budget Survey 2010, budget oversight provided by São Tomé e Príncipe's SAI is inadequate because it does not:

1. have sufficient resources to meaningfully exercise its mandate;
2. issue timely Audit Reports on the final expenditures of national departments; and
3. issue reports on the follow-up steps taken by the executive to address audit recommendations.

## Recommendations

### São Tomé e Príncipe should:

- publish the Executive's Budget Proposal and Audit Reports on government websites;
- produce and publish a Pre-Budget Statement, Citizens Budget, In-Year Reports, Mid-Year Report, and Year-End Report;
- increase the comprehensiveness of the Enacted Budget;
- provide opportunities for the public to attend legislative hearings on the budget; and
- strengthen the budget oversight role of the legislature and SAI.