

Open Budget Survey 2017

Questionnaire

São Tomé e Príncipe

January 2018

COUNTRY QUESTIONNAIRE: SÃO TOMÉ E PRÍNCIPE

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

Answer: FY 2017

Sources: Não existe um PBS em São Tomé e Príncipe.

Peer Reviewer

Opinion: Agree with Comments

Comments: E certo. O Governo, porém, preparou diretivas para a preparação do OGE 2017, que se encontram publicadas no sítio web do MFAP desde agosto de 2016 (<http://min-financas.st/index.php/pt/oge/file/1337-directivas...> (<http://min-financas.st/index.php/pt/oge/file/1337-directivas-oge-2017>)) e contém quase todos os elementos exigidos pelas boas práticas internacionalmente aceites. Trata-se desde logo de diretivas internas para os Ministérios e não tem lugar discussão nenhuma na Assembleia Nacional.

Government Reviewer

Opinion: Disagree

Suggested answer: Existe o DPO em S.Tomé e Príncipe

Comments: O inquiridor não verificou toda informação disponível. Existe sim o DPO, com terminologia "Directiva para Elaboração de OGE/2017" e foi publicada no site do Ministério das Finanças em 15 de Agosto de 2016, juntamente com a respectiva Circular. <http://www.min-financas.st/index.php/pt/ogeorc/file/1337-dir...> (<http://www.min-financas.st/index.php/pt/ogeorc/file/1337-directivas-oge-2017>) <http://www.min-financas.st/index.php/pt/ogeorc/file/1338-cir...> (<http://www.min-financas.st/index.php/pt/ogeorc/file/1338-circular-oge-2017>)

IBP comment: The Government published a document called "Directivas para a Elaboração do OGE/2017" in August 2016 which satisfies some of the requirements for a PBS, but cannot be accepted as one. In the previous round of the Survey, a much more detailed PBS document was prepared, but published too late. The "Directivas" are mostly a budget circular providing background information and budget ceilings by ministry to guide the formulation of ministries' budget proposals.

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

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: d.

Sources: n/a

Comments: Researcher: Não existe um PBS em São Tomé.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: O DPO foi publicado no site do Ministério das Finanças em 15 de Agosto de 2016.

IBP comment: The Government published a document called "Directivas para a Elaboração do OGE/2017" in August 2016 which satisfies some of the requirements for a PBS, but cannot be accepted as one. In the previous round of the Survey, a much more detailed PBS document was prepared, but published too late. The "Directivas" are mostly a budget circular providing background information and budget ceilings by ministry to guide the formulation of ministries' budget proposals.

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: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: 15 de Agosto de 2016

Comments: O DPO foi publicado no site do Ministério das Finanças em 15 de Agosto de 2016.

IBP comment: The Government published a document called "Directivas para a Elaboração do OGE/2017" in August 2016 which satisfies some of the requirements for a PBS, but cannot be accepted as one. In the previous round of the Survey, a much more detailed PBS document was prepared, but published too late. The "Directivas" are mostly a budget circular providing background information and budget ceilings by ministry to guide the formulation of ministries' budget proposals.

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

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: Através do Link abaixo, pode-se verificar a data da sua publicação <http://www.min-financas.st/index.php/pt/ogeorc/file/1337-dir...> (<http://www.min-financas.st/index.php/pt/ogeorc/file/1337-directivas-oge-2017>)

Comments: <http://www.min-financas.st/index.php/pt/ogeorc/file/1337-dir...> (<http://www.min-financas.st/index.php/pt/ogeorc/file/1337-directivas-oge-2017>)

IBP comment: The Government published a document called "Directivas para a Elaboração do OGE/2017" in August 2016 which satisfies some of the requirements for a PBS, but cannot be accepted as one. In the previous round of the Survey, a much more detailed PBS document was prepared, but published too late. The "Directivas" are mostly a budget circular providing background information and budget ceilings by ministry to guide the formulation of ministries' budget proposals.

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: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: <http://www.min-financas.st/index.php/pt/ogeorc/file/1337-dir...> (<http://www.min-financas.st/index.php/pt/ogeorc/file/1337-directivas-oge-2017>)

Comments: <http://www.min-financas.st/index.php/pt/ogeorc/file/1337-dir...> (<http://www.min-financas.st/index.php/pt/ogeorc/file/1337-directivas-oge-2017>)

IBP comment: The Government published a document called "Directivas para a Elaboração do OGE/2017" in August 2016 which satisfies some of the requirements for a PBS, but cannot be accepted as one. In the previous round of the Survey, a much more detailed PBS document was prepared, but published too late. The "Directivas" are mostly a budget circular providing background information and budget ceilings by ministry to guide the formulation of ministries' budget proposals.

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: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Os dados numéricos são publicados em PDF

IBP comment: The Government published a document called "Directivas para a Elaboração do OGE/2017" in August 2016 which satisfies some of the requirements for a PBS, but cannot be accepted as one. In the previous round of the Survey, a much more detailed PBS document was prepared, but published too late. The "Directivas" are mostly a budget circular providing background information and budget ceilings by ministry to guide the formulation of ministries' budget proposals.

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

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

Answer: d.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: o DPO existe e está publicamente disponível. <http://www.min-financas.st/index.php/pt/ogeorc/file/1337-dir...> (<http://www.min-financas.st/index.php/pt/ogeorc/file/1337-directivas-oge-2017>)

IBP comment: The Government published a document called "Directivas para a Elaboração do OGE/2017" in August 2016 which satisfies some of the requirements for a PBS, but cannot be accepted as one. In the previous round of the Survey, a much more detailed PBS document was prepared, but published too late. The "Directivas" are mostly a budget circular providing background information and budget ceilings by ministry to guide the formulation of ministries' budget proposals.

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: The Government publishes a document called "Directivas para a Elaboração do OGE/2017" but it cannot be accepted as a PBS. No other documents are produced.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The Government published a document called "Directivas para a Elaboração do OGE/2017" in August 2016 which satisfies some of the requirements for a PBS, but cannot be accepted as one. In the previous round of the Survey, a much more detailed PBS document was prepared, but published too late. The "Directivas" are mostly a budget circular providing background information and budget ceilings by ministry to guide the formulation of ministries' budget proposals.

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

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: "DIRECTIVAS PARA A ELABORAÇÃO DO OGE/2017" <http://www.min-financas.st/index.php/pt/ogeorc/file/1337-dir...>
(<http://www.min-financas.st/index.php/pt/ogeorc/file/1337-directivas-oge-2017>)

Comments: DIRECTIVAS PARA A ELABORAÇÃO DO OGE/2017

IBP comment: The Government published a document called "Directivas para a Elaboração do OGE/2017" in August 2016 which satisfies some of the requirements for a PBS, but cannot be accepted as one. In the previous round of the Survey, a much more detailed PBS document was prepared, but published too late. The "Directivas" are mostly a budget circular providing background information and budget ceilings by ministry to guide the formulation of ministries' budget proposals.

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

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: FY 2017

Sources: <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Comments: Researcher: O orçamento geral de Estado para 2017 está disponível no site no Ministério das Finanças desde o dia 2 de Dezembro 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: 31 November 2016

Sources: <http://www.rnstp.st/index.php/noticias/item/415-governo-entr...> (<http://www.rnstp.st/index.php/noticias/item/415-governo-entrega-oge-e-gop-2017-a-assembleia-nacional>) <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Comments: Researcher: The 2017 budget proposal was submitted to the National Assembly on 31 November 2016 (see news from national radio)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: c. (33)

Sources: <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Comments: Researcher: Os documentos foram publicados no site do Ministério das Finanças no dia 2 de Dezembro de 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: 02 Dezembro 2016

Sources: <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: Para cada documento existe no sito web do Ministério das Finanças um botão "Details" que permite saber a data de publicação.

Sources: <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Comments: Researcher: Na página web do Ministério das Finanças aparece a data de publicação dos documentos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Sources: Aqui vai a lista dos documentos disponibilizados: 1 - OGE2017 - CAPA 2 - OGE2017 - Lei e Relatório. 3 - OGE2017 - TOFE 4 - OGE 2017 - Oçamento sob Optica Fiscal 5 - OGE2017 - Receitas 6 - OGE 2017 - Despesas Global Detalhada 7 - OGE 2017 - Despesas Global por Programas 8 - OGE 2017 - Despesas Global por Financiamento. 9 - OGE 2017 - PIP. <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c.

Sources: <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Comments: Researcher: Documentos disponíveis para consulta em formato PDF

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: Proposta do Orçamento Geral do Estado para 2017

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: b.

Sources: n/a

Comments: Researcher: Não existe o Orçamento Cidadão. O último foi publicado em 2015, depois da aprovação do OGE pelo Parlamento.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: FY 2016

Sources: n/a

Comments: Researcher: Until 31 December 2016, the 2017 budget had not yet been approved by the National Assembly.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: 19 de Janeiro 2016

Sources: n/a

Comments: Researcher: Documento foi aprovado pelo parlamento Santomense, após vários dias de discussões, com votos da maioria parlamentar que sustenta o actual governo. <http://pt.rfi.fr/africa/20160119-oge-foi-aprovado-hoje-em-sa...> (<http://pt.rfi.fr/africa/20160119-oge-foi-aprovado-hoje-em-sao-tome-e-principe>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: <http://min-financas.st/index.php/pt/ogeorc/category/282-apro...> (<http://min-financas.st/index.php/pt/ogeorc/category/282-aprovado>)

Comments: Researcher: A data de publicação dos documentos do OGE aprovado é 22 Fevereiro, cerca de 4 semanas depois da sua aprovação.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: 22 de Fevereiro de 2016

Sources: <http://min-financas.st/index.php/pt/ogeorc/category/282-apro...> (<http://min-financas.st/index.php/pt/ogeorc/category/282-aprovado>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: Para se descobrir a data em que os documentos foram publicados, é só clicar em "Details" na página web do Ministério das Finanças.

Sources: <http://min-financas.st/index.php/pt/ogeorc/category/282-apro...> (<http://min-financas.st/index.php/pt/ogeorc/category/282-aprovado>).

Comments: Researcher: A data aparece nos detalhes dos documentos postados na página web do Ministério das Finanças.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: <http://min-financas.st/index.php/pt/ogeorc/category/282-apro...> (<http://min-financas.st/index.php/pt/ogeorc/category/282-aprovado>)

Sources: <http://min-financas.st/index.php/pt/ogeorc/category/282-apro...> (<http://min-financas.st/index.php/pt/ogeorc/category/282-aprovado>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c.

Sources: <http://min-financas.st/index.php/pt/ogeorc/category/282-apro...> (<http://min-financas.st/index.php/pt/ogeorc/category/282-aprovado>)

Comments: Researcher: Todos os documentos estão disponíveis em formato PDF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: Orçamento Geral do Estado 2016

Sources: <http://min-financas.st/index.php/pt/ogeorc/category/282-apro...> (<http://min-financas.st/index.php/pt/ogeorc/category/282-aprovado>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: b.

Sources: n/a

Comments: Researcher: Não existe nenhum Orçamento Cidadão para 2016, apesar de um OC ter sido publicado em anos anteriores.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: FY 2016

Sources: n/a

Comments: Researcher: By 31 December 2016, the 2017 budget had not been approved by Parliament yet.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: O orçamento cidadão não foi produzido para 2016, apesar de ter sido produzido para 2013, 2014 e 2015. (<http://min-financas.st/index.php/pt/publorc> (<http://min-financas.st/index.php/pt/publorc>))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: Não existe nenhum Orçamento Cidadão.

Comments: Researcher: O último Orçamento Cidadão foi publicado em 2015.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Comments: Researcher: Não existe o orçamento de cidadão.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Não existe Orçamento Cidadão para 2016

Comments: Researcher: Não existe Orçamento Cidadão para 2016. Em anos anteriores, o OC se referia ao Orçamento Aprovado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: FY 2016

Sources: n/a

Comments: Researcher: O governo pública relatórios trimestrais de execução do orçamento, de acordo com a legislação vigente. A Lei 03/2007 diz: Artigo 36.º Informação Periódica O Governo presta informação trimestral sobre a execução do Orçamento Geral do Estado à Assembleia Nacional, até 30 dias depois de vencido o trimestre, devendo esta ser publicada no Diário da República.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Embora esteja prevista a publicação no Diário da República, na pratica a publicação é feita apenas no website do Ministério das Finanças.

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: c. (33)

Sources: <http://www.min-financas.st/index.php/pt/publ-con/category/28...> (<http://www.min-financas.st/index.php/pt/publ-con/category/286-ano-2016>)

Comments: Researcher: O última relatório disponível refere-se ao terceiro trimestre de 2016, e foi publicado em 13/12/2016 O relatório do segundo trimestre foi publicado em 29/9/2016. O relatório do primeiro trimestre foi publicado em 7/6/2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: O última relatório é disponibilizado a cada três meses e num prazo de um mês após o período coberto

IBP comment: According to publication dates of the documents posted on the Ministry of Finance website, quarterly IYRs are usually published more than two months after the period to which they refer, as shown in the comments.

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: 8 Novembro 2016

Sources: <http://www.min-financas.st/index.php/pt/publ-con/file/1372-r...> (<http://www.min-financas.st/index.php/pt/publ-con/file/1372-relatorio-de-execucao-orcamental-iii-trimestre-2016-pdf>)

Comments: Researcher: Os relatórios do trimestres anteriores foram publicados em 29 de Setembro de 2016 e 7 de Junho de 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: Recorrendo ao site do Ministério das Finanças, direcção de Contabilidade, publicações, para cada relatório de execução conseguimos obter a data de publicação, clicando no botão "Details".

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: <http://www.min-financas.st/index.php/pt/publ-con/category/28...> (<http://www.min-financas.st/index.php/pt/publ-con/category/286-ano-2016>)

Sources: n/a

Comments: Researcher: Estes documentos estão facilmente acessíveis no site do Ministério das Finanças, uma vez que não aparece junto com outros documentos orçamentais.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c.

Sources: n/a

Comments: Researcher: Os documentos só estão disponíveis no formato PDF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: Relatório de Execução Orçamental

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: Não existe nenhuma versão cidadã deste documento.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: FY 2016

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: d.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: Não existe um documento de Revisão do Meio do Ano em São Tomé e Príncipe.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: Não existe qualquer versão do referido documento.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: FY 2015

Sources: <http://www.min-financas.st/index.php/pt/publ-con/cge> (<http://www.min-financas.st/index.php/pt/publ-con/cge>)

Comments: Researcher: Lei 03/2007 diz que: Artigo 61.º Prazos 1. O Governo deve apresentar ao Tribunal de Contas a Conta Geral do Estado, até ao dia 30 de Abril do ano seguinte àquele a que a referida conta respeite. 2. O relatório e o parecer do Tribunal de Contas sobre a conta Geral do Estado devem ser enviados à Assembleia Nacional até ao dia 31 de Julho do ano seguinte àquele a que a Conta Geral do Estado respeite. 3. A Assembleia da Nacional aprecia e aprova a Conta Geral do Estado, a partir da sessão seguinte à entrega do Relatório e Parecer do Tribunal de Contas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. (100) Six months or less after the end of the budget year

b. (67) Nine months or less, but more than six months, after the end of the budget year

c. (33) More than nine months, but within 12 months, after the end of the budget year

d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: d.

Sources: A última Conta Geral de Estado disponível no site do Ministério do Ministério das Finanças é a de 2013 . <http://min-financas.st/index.php/pt/publ-con/cge/category/28...> (<http://min-financas.st/index.php/pt/publ-con/cge/category/280-cge-2013>)

Comments: Researcher: A CGE de 2013 foi publicada em novembro de 2015, com quase dois anos de atraso.

Peer Reviewer

Opinion: Agree with Comments

Comments: Vale a pena salientar o feito que a última CGE publicada está muito bem feita, contendo todos os elementos descritos na introdução à questão.

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Comments: Researcher: The website where previous YERs have been published is: <http://www.min-financas.st/index.php/pt/publ-con/cge> (<http://www.min-financas.st/index.php/pt/publ-con/cge>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c.

Sources: A CONTA GERAL de Estado é produzida por uso interno e publicada só com grande atraso.

Comments: Researcher: De acordo com a Lei 03/2007 (Art 61): "O Governo deve apresentar ao Tribunal de Contas a Conta Geral do Estado, até ao dia 30 de Abril do ano seguinte àquele a que a referida conta respeite."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: A última Conta Geral de Estado se refere a 2013, o documento é produzido e publicado com muito atraso.

Comments: Researcher: A última Conta Geral de Estado se refere a 2013. O documento é produzido e publicado com muito atraso.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: CONTA GERAL DO ESTADO.

Sources: Relatório publicado com muito atraso.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: FY2015

Sources: n/a

Comments: Researcher: A Lei 03/2007 (Art 61) diz: "O relatório e o parecer do Tribunal de Contas sobre a conta Geral do Estado devem ser enviados à Assembleia Nacional até ao dia 31 de Julho do ano seguinte àquele a que a Conta Geral do Estado respeite."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: O último Parecer sobre a Conta Geral do Estado refere-se ao exercício económico de 2011. <http://www.tcontas-st.com/2015/04/16/entrega-do-relatorio-e-...> (<http://www.tcontas-st.com/2015/04/16/entrega-do-relatorio-e-parecer-sobre-a-conta-geral-do-estado-2/>)

Comments: Researcher: O Parecer sobre a CGE de 2011 foi entregue à Assembleia em abril de 2015.

Peer Reviewer

Opinion: Agree with Comments

Comments: Saliento que não sabemos com segurança absoluta se o parecer do TC será de facto um documento que avalia "a legalidade e regularidade da gestão financeira e da contabilidade do governo". Contudo, presume-se que será un documento que responde a essa finalidade.

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Comments: Researcher: Older Audit Reports are published on the website of the Tribunal de Contas: <http://www.tcontas-st.com/publicacoes-oficiais/> (<http://www.tcontas-st.com/publicacoes-oficiais/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Não se aplica.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: Os pareceres são produzidos e publicados com um atraso de vários anos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: O Tribunal de Contas produziu e publicou os Pareceres sobre a Conta Geral de Estado de 2010 e 2011. As CGE de 2012 e 2013 ainda estão em análise.

Sources: Entrevista com Tribunal de Contas

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: Relatório e Parecer sobre a Conta Geral do Estado

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: b.

Sources: Não existe qualquer documento desta natureza.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: <http://min-financas.st/index.php/pt/> (<http://min-financas.st/index.php/pt/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: b.

Sources: n/a

Comments: Researcher: Não existe nenhum infográfico no site do ministério das Finanças.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: a.

Sources: Lei n.º 03/2007: "Lei sobre o Sistema de Administração Financeira do Estado": <http://www.min-financas.st/phocadownloadpap/orcamento/legisl...> (<http://www.min-financas.st/phocadownloadpap/orcamento/legislacao/SAFE%20LEI%20N%2003-2007.pdf>) Lei n. 3/99: "Lei Organica do Tribunal de Contas" http://www.stj.st/download/Lei_n3-99-ORGANICA.pdf (http://www.stj.st/download/Lei_n3-99-ORGANICA.pdf)

Comments: Researcher: Art. 13 of the SAFE Law (3/2007) states that "publicity" is one of the principles of the state budget. Art. 36 states that quarterly reports on budget execution have to be published on the Government Gazette. Other relevant laws and decrees are available here: <http://min-financas.st/index.php/pt/legislacao-ministerio> (<http://min-financas.st/index.php/pt/legislacao-ministerio>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Vale a pena salientar também pelo menos a lei 8/2009 sobre licitações e contratações públicas (<http://min-financas.st/index.php/pt/legislacao-ministerio/leis>) e a lei 18/2009 sobre inventário geral do Estado.

Government Reviewer

Opinion: Agree

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: b.

Sources: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: Um projeto de lei sobre acesso à informação está em preparação graças ao Centro de Integridade e Boa Governação de STP, ver <http://cipstp.st/?p=1839> (<http://cipstp.st/?p=1839>)

Government Reviewer

Opinion: Agree

1: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

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

Answer: a. (100)

Sources: <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>) <http://www.min-financas.st/index.php/pt/oge/file/1362-6-oge-...> (<http://www.min-financas.st/index.php/pt/oge/file/1362-6-oge-2017-despesas-global-detralhada-pdf>)

Comments: Researcher: São apresentadas despesas por unidades Administrativas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: <http://min-financas.st/index.php/pt/oge/file/1361-7-oge-2017...> (<http://min-financas.st/index.php/pt/oge/file/1361-7-oge-2017-despesas-global-por-programas-pdf>)

Comments: Researcher: Todas as despesas são apresentadas por função e sub-função

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

3: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

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

Answer: a. (100)

Sources: <http://min-financas.st/index.php/pt/oge/file/1361-7-oge-2017...> (<http://min-financas.st/index.php/pt/oge/file/1361-7-oge-2017-despesas-global-por-programas-pdf>)

Comments: Researcher: A classificação funcional não é idêntica ao modelo COFOG, mas é compatível. Veja também o relatório PEFA de 2013 (pag 25): <https://pefa.org/sites/default/files/assessments/comments/ST-0...> (<https://pefa.org/sites/default/files/assessments/comments/ST-Oct13-PFMPR-Public.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: <http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>) <http://min-financas.st/index.php/pt/oge/file/1365-3-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1365-3-oge2017-tofe-pdf>)

Comments: Researcher: No Orçamento Geral do Estado (OGE) as despesas para o exercício orçamental são apresentadas por classificação económica.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

5: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

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

Answer: a. (100)

Sources: <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Comments: Researcher: A classificação económica apresentada é compatíveis com as normas internacionais. Veja também o relatório PEFA de 2013 (pag. 25): <https://pefa.org/sites/default/files/assessments/comments/ST-0...> (<https://pefa.org/sites/default/files/assessments/comments/ST-Oct13-PFMPR-Public.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: <http://min-financas.st/index.php/pt/oge/file/1361-7-oge-2017...> (<http://min-financas.st/index.php/pt/oge/file/1361-7-oge-2017-despesas-global-por-programas-pdf>)

Comments: Researcher: Todos os programas responsáveis por todas as despesas estão representados por função e sub-função.

Peer Reviewer

Opinion: Agree with Comments

Comments: Para cada sub-função detalham-se os programas relativos à sub-função, que abrangem toda a despesa prevista nessa sub-função.

Government Reviewer

Opinion: Agree

7: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

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

Answer: c. (33)

Sources: <http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>) Quadro 3 pag 18

Comments: Researcher: A proposta do OGE inclui projecções de despesa para 2018/19 só para class. económica.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: A proposta do OGE inclui projecções de despesa para 2018/19 só para class. económica.

8: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

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

Answer: d.

Sources: <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>).

Comments: Researcher: O Orçamento Geral do Estado não apresenta estimativas plurianuais para programas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

9: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

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

Answer: a. (100)

Sources: <http://min-financas.st/index.php/pt/oge/file/1363-5-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1363-5-oge2017-receitas-pdf>)

Comments: Researcher: São apresentadas fontes individuais de receitas.

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

10: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

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

Answer: a. (100)**Sources:** <http://min-financas.st/index.php/pt/oge/file/1363-5-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1363-5-oge2017-receitas-pdf>)**Comments:** Researcher: Receitas não fiscais são apresentadas mas com muito pouco detalhe.**Peer Reviewer****Opinion:** Disagree**Suggested answer:** a.

Comments: O investigador opina que "as receitas não fiscais são apresentadas mas com muito pouco detalhe". Em meu entender, a classificação das receitas não respeita o padrão prescrito pelo FMI no manual GFSM 2014 mas é tão detalhada ou talvez mais do que a classificação do FMI. Uma coisa diferente é dizer que todas as receitas estão apresentadas nos documentos orçamentais, e em ligação com este problema, a avaliação PEFA 2013 de facto observa o fenómeno da cobrança direta de receitas próprias pelas instituições governamentais, tais como taxas com a emissão de vistos e passaportes nas embaixadas, taxas hospitalares e taxas cobradas pelos serviços prestados no sector agrícola, que na maioria das situações, poderão nem sempre estar incluídas no orçamento aprovado (nem as correspondentes despesas). Contudo, as receitas não fiscais que estão orçamentadas têm em meu entender classificação adequada.

Government Reviewer**Opinion:** Disagree**Suggested answer:** a.

Comments: As receitas não fiscais são apresentadas com todos os detalhes previsto no classificador orçamental aprovado pelo Decreto Lei n.º 4/2007.

IBP comment: Based on the comments received, the answer has been changed to A.

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

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

Answer: a. (100)**Sources:** <http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>) Quadro 3 pag. 18**Comments:** Researcher: As estimativas plurianuais das receitas são apresentadas por categoria gerais.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

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

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

Answer: d.

Sources: <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Comments: Researcher: As estimativas plurianuais para fonte individuais de receitas não são apresentadas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

13: Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

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

Answer: b. (67)

Sources: <http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>) <http://min-financas.st/index.php/pt/oge/file/1365-3-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1365-3-oge2017-tofe-pdf>)

Comments: Researcher: São apresentadas estimativas relacionadas só com juros da dívida.

Peer Reviewer

Opinion: Agree with Comments

Comments: E certo que o Governo não faculta estimações do stock da dívida para 2017 mas no OGE 2017, Lei e relatório, Quadro 1 p. 12, apresenta-se pelo menos o stock da dívida pública até Setembro 2016.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Todas as três estimativas referentes a empréstimos do governo e da dívida são apresentados. <http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>) juros da dívida para o exercício orçamental: Anexo II - Despesas pag x; Dívida total do Governo Central: pag 12 <http://min-financas.st/index.php/pt/oge/file/1365-3-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1365-3-oge2017-tofe-pdf>) <http://www.min-financas.st/index.php/pt/oge/file/1360-8-oge-...> (<http://www.min-financas.st/index.php/pt/oge/file/1360-8-oge-2017-despesas-global-por-financiamento-pdf>)

IBP comment: As highlighted by the peer reviewer, information on debt stock is available only until Sep of BY-1, with no projections for the BY. However, information on net borrowing is available in Anexo I, page ix of the budget law. The answer has been changed to B.

14: Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

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

Answer: d.

Sources: <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Comments: Researcher: Não são apresentadas informações relacionadas com a composição da dívida nomeadamente, taxas de juros sobre a dívida, perfil de vencimento da dívida e se a dívida é interna ou externa.

Peer Reviewer

Opinion: Agree with Comments

Comments: Pelo menos no OGE 2017, Lei e relatório, Quadro 1 p. 12, o Governo apresenta o stock da dívida pública até Setembro 2016, distinta entre externa e interna.

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: <http://www.min-financas.st/index.php/pt/oge/file/1366-2-oge2...> (<http://www.min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>) Pag. 12

IBP comment: The information referred to by the government reviewer is related to BY-1 not BY. Answer D is correct.

15: Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

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

Answer: b. (67)

Sources: <http://www.min-financas.st/index.php/pt/oge/file/1366-2-oge2...> (<http://www.min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>) Quadro 2 pagina 15

Comments: Researcher: No quadro 2 da página 15 podemos encontrar projecções sobre PIB nominal, crescimento do PIB, taxa de câmbio, taxa de inflação, reservas internacionais, entre outros. Não existe informações sobre taxas de juros, mas sim sobre outros indicadores além dos necessários.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: As taxas de juro são um elemento chave para uma economia fortemente endividada como a de STP. Acho que a pontuação que atrai esta questão será c.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Conforme definido no Quadro 2 - "Pressupostos Macroeconómicos" da pagina 15, são apresentadas muito mais informações que as principais referenciadas. <http://www.min-financas.st/index.php/pt/oge/file/1366-2-oge2...> (<http://www.min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>)

IBP comment: Answer B is correct based on the fact that while some core information is missing, other types of information are provided.

16: Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

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

Answer: d.

Sources: <http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>)

Comments: Researcher: Não há análise de sensibilidade sobre os pressupostos macroeconomicos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: <http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>)

Comments: Researcher: Não existem detalhes sobre novas propostas políticas e seu impacto relativamente as despesas

Peer Reviewer

Opinion: Agree with Comments

Comments: Para dizer a verdade, sendo que a situação macroeconômica não é favorável, o Governo afirma não prever novas medidas de política e propõe-se concentrar as despesas previstas do PIP em alguns setores focos. Talvez a pontuação mais justa era e, porque nenhuma nova medida está prevista.

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Existe algum detalhe sobre novas propostas políticas e o seu impacto nas despesas, conforme se pode atestar na página 17 do documento. <http://www.min-financas.st/index.php/pt/oge/file/1366-2-oge2...> (<http://www.min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>)

IBP comment: The details available in the document cited by the government reviewer are very general, and do not include an actual estimate of the impact of new policy measures on expenditures.

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

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

Answer: d.

Sources: <http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>)

Comments: Researcher: Não existem detalhes sobre novas propostas políticas e seu impacto relativamente as receitas.

Peer Reviewer

Opinion: Agree with Comments

Comments: Conforme indiquei no comentário à questão 017, não existem novas medidas de política relativas às receitas, e acho que a pontuação mais justa para o Governo de STP é e.

Government Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: <http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>) Quadro 3 pag 18

Comments: Researcher: Despesas passadas são apresentadas só com classificação economica.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

20: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

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

Answer: d.

Sources: <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Comments: Researcher: As despesas não são apresentadas para programas individuais para o ano anterior ao ano orçamental.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

21: In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

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

Answer: a. (100)

Sources: <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: O TOFE anexo à proposta do OGE 2017 apresenta as receitas e as despesas programadas no OGE 2016 e a estimação das suas realizações em setembro 2016 e dezembro 2016.

Government Reviewer

Opinion: Agree

IBP comment: Based on the peer reviewer's comment, the answer has been changed to A. Updated expenditure estimates are provided in the TOFE.

22: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

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

Answer: c. (33)

Sources: <http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>) Quadro 3 pag 18

Comments: Researcher: Só classificação económica

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

23: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

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

Answer: d.

Sources: <http://min-financas.st/index.php/pt/oge/category/294-propost...> (<http://min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Comments: Researcher: Informação sobre despesas por programas não é apresentada para anos passados

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

24: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

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

Answer: b. (67)

Sources: <http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>) Quadro 3, pag 18

Comments: Researcher: A informação sobre resultados finais é apresentada só para 2014 (BY-3), apesar de ser só em % do PIB.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

25: Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

a. (100) Yes, revenue estimates for BY-1 are presented by category.

b. (0) No, revenue estimates for BY-1 are not presented by category.

c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>) Quadro 3 pag 18

Comments: Researcher: Informação sobre receitas por categorias muito gerais.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

26: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.

d. (0) No, individual sources of revenue are not presented for BY-1.

e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>)

Comments: Researcher: Não existe informação detalhada sobre receitas passadas.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: O TOFE anexo à proposta de OGE 2017 cobre as receitas programadas e a estimação das realizações no OGE 2016.

Government Reviewer

Opinion: Agree

IBP comment: Based on the peer reviewer comment, the answer has been changed to B. Most, but not all individual sources are identified.

27: In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

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

Answer: a. (100)

Sources: <http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Ver o TOFE.

Government Reviewer

Opinion: Agree

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

28: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

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

Answer: a. (100)

Sources: <http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>) Quadro 3 pag 18

Comments: Researcher: Informação apresentada só por categorias muito gerais.

Peer Reviewer

Opinion: Agree with Comments

Comments: E apresentada em % do PIB, e não em valores monetários.

Government Reviewer

Opinion: Agree

29: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

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

Answer: d.

Sources: <http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

30: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

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

Answer: b. (67)

Sources: <http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>) Quadro 3 pag 18

Comments: Researcher: Resultados finais são apresentados só para 2014 (BY-3).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

31: Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year 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: c. (33)

Sources: <http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>) Quadro 3 pag 18 Quadro 1 pag 12

Comments: Researcher: Informação só existe em relação a juros da dívida

Peer Reviewer

Opinion: Agree with Comments

Comments: Havia de mencionar também o quadro 1 p. 12 do relatório, que apresenta a dívida distinta por credores. Falta, porém, informação chave sobre as taxas de juro, o perfil da dívida e os novos empréstimos previstos em 2017.

Government Reviewer

Opinion: Agree

32: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

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

Answer: a. (100)

Sources: <http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>) Quadro 1 pag 12

Comments: Researcher: Informação sobre dívida pública é actualizada para 2015 (BY-2) e até Setembro de 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: <http://min-financas.st/index.php/pt/oge/category/294-propost...> (<http://min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: Consoante a avaliação PEFA 2013, "no que se refere aos Ministérios e às demais Unidades Gestoras, a principal fonte de despesas extraorçamentais (outras que não são projetos financiados pelos doadores) resulta da cobrança direta de receitas próprias pelas instituições governamentais. Estas abarcam itens tais como taxas com a emissão de vistos e passaportes nas embaixadas, taxas hospitalares e taxas cobradas pelos serviços prestados no sector agrícola. Na maioria das situações, o orçamento aprovado não inclui estimativas destas fontes nem das correspondentes despesas. Nesta área, também foram introduzidas iniciativas para diminuir os recursos extraorçamentais, por exemplo a aprovação do Decreto n.º 4/09, que exige que todas as taxas recebidas pela provisão de serviços públicos devem ser depositadas na conta do Tesouro no BCSTP".

Government Reviewer

Opinion: Agree

34: Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

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

Answer: b.

Sources: <http://min-financas.st/index.php/pt/oge/category/294-propost...> (<http://min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: <http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>) Pag 28

Comments: Researcher: Existe informação sobre transferência/ remessa de verbas as autarquias e governo regional, mas sem nenhuma explicação narrativa.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: As estimativas de todas as transferências intergovernamentais são apresentados, juntamente com uma discussão narrativa <http://www.min-financas.st/index.php/pt/oge/file/1362-6-oge-...> (<http://www.min-financas.st/index.php/pt/oge/file/1362-6-oge-2017-despesas-global-detralhada-pdf>)

IBP comment: The document cited by the government reviewer does not include any narrative discussion. Answer B is correct.

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: c. (33)

Sources: <http://min-financas.st/index.php/pt/oge/category/294-propost...> (<http://min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Existe apresentação das despesas pro-poor na proposta de orçamento (Quadro 11 p. 33).

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: <http://www.min-financas.st/index.php/pt/oge/file/1366-2-oge2...> (<http://www.min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>) Pag. 28

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

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: c. (33)

Sources: <http://min-financas.st/index.php/pt/oge/category/294-propost...> (<http://min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Acho que as tabelas que acompanham o orçamento, p. ex. a tabela de Despesa global detalhada, sim mencionam algumas empresas públicas beneficiárias de alocações orçamentais, como a Agência de Prensa, a Televisão, a Rádio, a Agência de Petróleo etc. Outras empresas, como a Empresa Nacional de Combustíveis e Óleos (ENCO) ou a Empresa de Água e Electricidade (EMAE), não se mencionam, e não existe nenhuma análise narrativa. Outros dados encontram-se no TOFE, mas são difíceis de reconciliar com o detalhe das despesas. Para quem não conhece de maneira pormenorizada o setor público santomense, é difícil identificar no orçamento todas essas despesas, contudo não me parece correto afirmar que não se apresenta nenhuma transferência.

Government Reviewer

Opinion: Agree

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

38: Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

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

Answer: d.

Sources: <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Comments: Researcher: Não são apresentadas informação sobre actividades quasi-fiscais.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

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

Answer: d.

Sources: <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Comments: Researcher: Não são apresentadas qualquer informações sobre activos financeiros.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.

- d. (0) No, information related to nonfinancial assets is not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Comments: Researcher: Não são fornecidas qualquer informação sobre activos não financeiros.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Comments: Researcher: Não é apresentada qualquer informação referente ao pagamento de despesas em falta/atraso.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: O TOFE sim inclui uma estimacão da variacão dos atrasados. Contudo, deve tratar-se de ajuste de natureza simplesmente contabilista, uma vez que a monitoria dos pagamentos atrasados das despesas não é feita de maneira satisfatória em STP (PEFA 2013, PI-4).

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: São apresentadas estimativas para pagamentos em atraso, mas não todos os pagamentos. <http://www.min-financas.st/index.php/pt/oge/file/1362-6-oge-...> (<http://www.min-financas.st/index.php/pt/oge/file/1362-6-oge-2017-despesas-global-detralhada-pdf>) Pag. 47 de 47

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

42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

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

Answer: d.

Sources: <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Comments: Researcher: Não é fornecido qualquer informação sobre passivos contingentes.

Peer Reviewer

Opinion: Agree with Comments

Comments: Não existe mesmo nenhuma monitoria dos passivos contingentes, quer na documentação orçamental quer nos registos contabilísticos (PEFA 2013, PI-17).

Government Reviewer

Opinion: Agree

43: Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Comments: Researcher: Não existe qualquer informação relacionado com o passivo nem tão pouco a sustentabilidade da respectiva finanças ao longo ou médio prazo.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

44: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

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

Answer: c. (33)

Sources: <http://min-financas.st/index.php/pt/oge/file/1365-3-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1365-3-oge2017-tofe-pdf>) <http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>) Quadro 10 pag 31

Comments: Researcher: Na tabela de operações financeira do Estado são apresentadas estimativas de algumas fontes de donativos para Apoio Directo ao Orçamento e para Projectos de desenvolvimento. Na tabela na pagina 31 tem informações sobre financiamento ao PIP por fonte, mas sem explicação.

Peer Reviewer

Opinion: Agree with Comments

Comments: Ver também PEFA 2013, D-2.

Government Reviewer

Opinion: Agree

45: Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

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

Answer: d.

Sources: <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Comments: Researcher: Não é apresentada qualquer informação sobre despesas fiscais.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Algumas informações são apresentadas como são os casos de consignação de recursos aos sectores como forma de incentivo.

IBP comment: Earmarked revenues (as referred to by the government reviewer) and tax expenditures are different and separately treated in the OBS questionnaire.

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

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

Answer: c. (33)

Sources: <http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>) Artigo 2.1.a pag i e pag 24

Comments: Researcher: Receitas consignadas são apresentadas só como montante total.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: daquilo que está previsto nas normas em vigor, existe por exemplo a consignação das receitas oriundas do imposto de circulação ao Fundo Rodoviário e tem sido respeitado esta norma.

IBP comment: The government reviewer's comment does not provide sufficient evidence to justify changing the answer.

47: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Comments: Researcher: Encontramos algumas informações que nos mostra de que forma o orçamento proposto se enquadra nas políticas do governo

Peer Reviewer

Opinion: Agree with Comments

Comments: Existe alguma informação mas pouca...

Government Reviewer

Opinion: Agree

48: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Comments: Researcher: Não são fornecidas quaisquer informações relativas aos objectivos políticos indicados pelo governo para por um período plurianual.

Peer Reviewer

Opinion: Agree with Comments

Comments: Existem varias estratégias setoriais custeadas mas não são refletidas na apresentação da proposta de orçamento.

Government Reviewer

Opinion: Agree

49: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

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

Answer: d.

Sources: <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Comments: Researcher: Nenhuma informação não financeira é incluída na proposta de orçamento

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

50: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

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

Answer: d.

Sources: <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Comments: Researcher: Não é fornecido quaisquer informações sobre resultados esperados.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Comments: Researcher: Não apresenta dados relativos a resultados esperados

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-...> (<http://min-financas.st/index.php/pt/oge/file/1366-2-oge2017-lei-e-relatorio-pdf>) Pag 32/33: Despesas Pro-poor

Comments: Researcher: Existe informação sobre despesas pro-poor, mas de forma muito agregada e sem explicação.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: b. (67)

Sources: <http://www.min-financas.st/index.php/pt/> (<http://www.min-financas.st/index.php/pt/>)

Comments: Researcher: Não é divulgado qualquer calendário para o conhecimento do público.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: <http://www.min-financas.st/index.php/pt/ogeorc/category/288-...> (<http://www.min-financas.st/index.php/pt/ogeorc/category/288-preparacao-do-oge-2017>) A Lei n.º 3/2007 determina a data da entrega da proposta do Orçamento à Assembleia Nacional. Todavia, para dar início ao processo, é enviada à todos os órgãos, incluindo os ministérios e os governos locais e regional, uma Circular e Directiva com orientações precisas bem como o prazo para apresentarem as suas propostas. estas informações é igualmente publicada no site do Ministério das Finanças.

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

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: n/a

Comments: Researcher: O governo não publica um PBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: <http://www.min-financas.st/index.php/pt/ogeorc/file/1337-dir...> (<http://www.min-financas.st/index.php/pt/ogeorc/file/1337-directivas-oge-2017>)

IBP comment: As highlighted in Section 1, the document suggested by the government reviewer cannot be accepted as a PBS.

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

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

e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: O Governo não publica um PBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: <http://www.min-financas.st/index.php/pt/ogeorc/file/1337-dir...> (<http://www.min-financas.st/index.php/pt/ogeorc/file/1337-directivas-oge-2017>)

IBP comment: As highlighted in Section 1, the document suggested by the government reviewer cannot be accepted as a PBS.

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

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

Answer: d.

Sources: n/a

Comments: Researcher: O Governo não publica um PBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: <http://www.min-financas.st/index.php/pt/ogeorc/file/1337-dir...> (<http://www.min-financas.st/index.php/pt/ogeorc/file/1337-directivas-oge-2017>)

IBP comment: As highlighted in Section 1, the document suggested by the government reviewer cannot be accepted as a PBS.

57: Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

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

Answer: d.

Sources: n/a

Comments: Researcher: O Governo não publica um PBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: O documento "DPO" disponibilizado pelo Governo, não prevê esses elementos.

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

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

Answer: b.

Sources: n/a

Comments: Researcher: O Governo não publica um PBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: <http://min-financas.st/index.php/pt/oge/category/282-aprovad...> (<http://min-financas.st/index.php/pt/oge/category/282-aprovado>)

Comments: Researcher: Até a presente data, 31 de Dezembro de 2016, o Orçamento Geral de Estado 2017 não foi aprovado pelo parlamento nem tão pouco promulgado pelo Presidente da República. No orçamento aprovado de 2016, as três classificações são usadas: Econ: <http://min-financas.st/index.php/pt/oge/file/1312-2-tofe-201...> (<http://min-financas.st/index.php/pt/oge/file/1312-2-tofe-2016-v2>) Admin: <http://min-financas.st/index.php/pt/oge/file/1310-4-oge-2016...> (<http://min-financas.st/index.php/pt/oge/file/1310-4-oge-2016-detalhado>) Func: <http://min-financas.st/index.php/pt/oge/file/1307-6-oge-2016...> (<http://min-financas.st/index.php/pt/oge/file/1307-6-oge-2016-fu-sfu-pgr>)

Peer Reviewer

Opinion: Agree with Comments

Comments: A classificação funcional não é inteiramente conforme ao padrão GFS-COFOG mas é compatível com este (PEFA 2013, PI-5).

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: <http://min-financas.st/index.php/pt/oge/file/1307-6-oge-2016...> (<http://min-financas.st/index.php/pt/oge/file/1307-6-oge-2016-fu-sfu-pgr>)

Comments: Researcher: Até a presente data, 31 de Dezembro de 2016, o Orçamento Geral de Estado 2017 não foi aprovado pelo parlamento nem tão pouco promulgado pelo Presidente da República. No orçamento aprovdo de 2016, detalhes por programa são apresentados.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: <http://min-financas.st/index.php/pt/oge/file/1311-3-receitas...> (<http://min-financas.st/index.php/pt/oge/file/1311-3-receitas-2016>)

Comments: Researcher: Até a presente data, 31 de Dezembro de 2016, o Orçamento Geral de Estado 2017 não foi aprovado pelo parlamento nem tão pouco promulgado pelo Presidente da República. No orçamento aprovado de 2016, informação sobre receitas por categoria é incluída.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: <http://min-financas.st/index.php/pt/oge/file/1311-3-receitas...> (<http://min-financas.st/index.php/pt/oge/file/1311-3-receitas-2016>)

Comments: Researcher: Até a presente data, 31 de Dezembro de 2016, o Orçamento Geral de Estado 2017 não foi aprovado pelo parlamento nem tão pouco promulgado pelo Presidente da República. No orçamento aprovado de 2016, informação sobre fontes individuais de receita é incluída.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

63: Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

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

Answer: b. (67)

Sources: <http://min-financas.st/index.php/pt/oge/file/1313-1-orcament...> (<http://min-financas.st/index.php/pt/oge/file/1313-1-orcamento-geral-estado-2016>)

Comments: Researcher: Até a presente data, 31 de Dezembro de 2016, o Orçamento Geral de Estado 2017 não foi aprovado pelo parlamento nem tão pouco promulgado pelo Presidente da República. No orçamento aprovado para 2016, só informação sobre juros da dívida é incluída.

Peer Reviewer**Opinion:** Agree with Comments**Comments:** Existe informação sobre o stock da dívida mas apenas até meados de 2015.**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** todas as estimativas são apresentadas**IBP comment:** Information on total debt refers to BY-1. Information on net borrowing is also available. The answer has been changed to B.

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:** n/a**Comments:** Researcher: O Orçamento Cidadão não é publicado.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

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:** n/a**Comments:** Researcher: O Orçamento Cidadão não é publicado.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

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

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: O Orçamento Cidadão não é publicado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: O Orçamento Cidadão não é publicado para nenhum documento.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: <http://www.min-financas.st/index.php/pt/publ-con/category/28...> (<http://www.min-financas.st/index.php/pt/publ-con/category/286-ano-2016>)

Comments: Researcher: Classificação Económica tabela número Classificação Económica Quadro 2 : Despesas Totais Executadas Classificação Administrativa Quadro 5 Execução por Classificação Orgânica. Classificação Funcional Quadro 6- Execução por Classificação Funcional

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

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

Answer: d.

Sources: <http://www.min-financas.st/index.php/pt/publ-con/category/28...> (<http://www.min-financas.st/index.php/pt/publ-con/category/286-ano-2016>)

Comments: Researcher: O relatório de execução orçamental não tem despesas por programas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: Devido ao atraso na apresentação do relatório da Conta Geral do Estado este elemento não foi considerado no inquérito.

IBP comment: The government reviewer's comment does not affect the answer.

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: a. (100)

Sources: <http://www.min-financas.st/index.php/pt/publ-con/category/28...> (<http://www.min-financas.st/index.php/pt/publ-con/category/286-ano-2016>)

Comments: Researcher: Em todas as tabelas das despesas podemos encontrar os dados sobre o orçamento original e comparar com o executado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: <http://www.min-financas.st/index.php/pt/publ-con/category/28...> (<http://www.min-financas.st/index.php/pt/publ-con/category/286-ano-2016>)

Comments: Researcher: Pode-se ver no Quadro 1: Resumo das Receitas Efectivas a divisão entre receitas fiscais e não fiscais.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: b. (67)

Sources: <http://www.min-financas.st/index.php/pt/publ-con/category/28...> (<http://www.min-financas.st/index.php/pt/publ-con/category/286-ano-2016>)

Comments: Researcher: Quadro 1: Resumo das Receitas Efectivas não inclui fontes individuais de receitas.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Existe no quadro distinção por fontes individuais de receitas, a pesar de não ser detalhada para todas as categorias de receitas. Contudo, parece-me que para receitas fiscais e donativos, que representam mais de dois terços das receitas totais, a distinção por fontes individuais é suficientemente detalhada.

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: Temos atrasos relativos a apresentação de Conta Geral do Estado. Entretanto estamos evidenciando esforços no sentido acertar o calendário.

IBP comment: Based on the peer reviewer's comment, the answer has been changed to B. The government reviewer's comment does not seem relevant for the IYR

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: a. (100)

Sources: <http://www.min-financas.st/index.php/pt/publ-con/category/28...> (<http://www.min-financas.st/index.php/pt/publ-con/category/286-ano-2016>)

Comments: Researcher: Quadro 1: Resumo das Receitas Efectivas apresenta os dados do orçamento original para comparação com os dados da execução.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: b. (67)

Sources: <http://www.min-financas.st/index.php/pt/publ-con/category/28...> (<http://www.min-financas.st/index.php/pt/publ-con/category/286-ano-2016>)

Comments: Researcher: Informação sobre pagamento de juros aparece no Quadro 2: Despesas Totais Executadas, Informação sobre financiamento do défice apare no Quadro 4: Resumo do Financiamento do Défice Global.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: <http://www.min-financas.st/index.php/pt/publ-con/category/28...> (<http://www.min-financas.st/index.php/pt/publ-con/category/286-ano-2016>)

Comments: Researcher: Sobre a composição da dívida governamental não apresenta nenhum dado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: Este documento não é produzido.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: Documento não é produzido.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

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

Answer: d.

Sources: n/a

Comments: Researcher: Documento não é produzido.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: Documento não é produzido.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: Documento não é produzido.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. (100) Yes, the Mid-Year Review presents revenue estimates by category.

b. (0) No, the Mid-Year Review does not present revenue estimates by category.

c. Not applicable/other (please comment).

Answer: b.

Sources: n/a

Comments: Researcher: Documento não é produzido.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.

d. (0) No, the Mid-Year Review does not present individual sources of revenue.

e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: Documento não é produzido.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

83: Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

d. (0) No, estimates of government borrowing and debt have not been updated.

e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: Documento não é produzido.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

84: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

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

Answer: d.

Sources: n/a

Comments: Researcher: Este documento é produzido e publicado com muito atraso.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: Este documento é produzido e publicado com muito atraso.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: Este documento é produzido e publicado com muito atraso.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

87: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

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

Answer: d.

Sources: n/a

Comments: Researcher: Este documento é produzido e publicado com muito atraso.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b.

Sources: n/a

Comments: Researcher: Este documento é produzido e publicado com muito atraso.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: Este documento é produzido e publicado com muito atraso.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90: Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: Este documento é produzido e publicado com muito atraso.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91: Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: Este documento é produzido e publicado com muito atraso.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: Este documento é produzido e publicado com muito atraso.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: Este documento é produzido e publicado com muito atraso.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

94: Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: Este documento é produzido e publicado com muito atraso.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: Este documento é produzido e publicado com muito atraso.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b.

Sources: n/a

Comments: Researcher: Este documento é produzido e publicado com muito atraso.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a

Comments: Researcher: Os relatórios do Tribunal de Contas não são publicados ou são publicados com muito atraso.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a

Comments: Researcher: Os relatórios do Tribunal de Contas não são publicados ou são publicados com muito atraso.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: d.

Sources: n/a

Comments: Researcher: Os relatórios do Tribunal de Contas não são publicados ou são publicados com muito atraso.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: b.

Sources: n/a

Comments: Researcher: Os relatórios do Tribunal de Contas não são publicados ou são publicados com muito atraso.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

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

Answer: d.

Sources: n/a

Comments: Researcher: Este tipo de documento não é produzido.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

102: Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

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

Answer: d.

Sources: n/a

Comments: Researcher: Este tipo de documento não é produzido.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: Não existe uma IFI em São Tomé e Príncipe.

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: Não existe uma IFI em São Tomé e Príncipe.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: Não existe uma IFI em São Tomé e Príncipe.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: Não existe uma IFI em São Tomé e Príncipe.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: Nem o poder legislativo nem qualquer comissão legislativa debate a política orçamental antes da apresentação da Proposta de Orçamento do Executivo.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: <http://www.rnstp.st/index.php/noticias/item/415-governo-entr...> (<http://www.rnstp.st/index.php/noticias/item/415-governo-entrega-oge-gop-2017-a-assembleia-nacional>)

Comments: Researcher: The 2017 budget proposal was submitted to the National Assembly on 31 November 2016 (see news from national radio)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://pt.rfi.fr/africa/20160119-oge-foi-aprovado-hoje-em-sa...> (<http://pt.rfi.fr/africa/20160119-oge-foi-aprovado-hoje-em-sao-tome-e-principe>)

Comments: Researcher: O poder legislativo aprovou o orçamento de 2016 no dia 19 de Janeiro de 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: <http://www2.camara.leg.br/saotomeeprincipe/constituicao/cons...>

(<http://www2.camara.leg.br/saotomeeprincipe/constituicao/constituicao-da-republica-democratica-de-s.tome-e>) Art 97 <http://min-financas.st/index.php/pt/legislacao-orcamental/fi...> (<http://min-financas.st/index.php/pt/legislacao-orcamental/file/328-classificador-orcamental?start=15>) Lei 3/2007 SAFE, Arts 25 e 26

Comments: Researcher: A Assembleia Nacional aprova o OGE nos termos da alínea b) do artigo 97.º da Constituição e dos Arts 25/26 da Lei do SAFE. De acordo com Artigo 205.º (Regimento da Assembleia Nacional) Apresentação das propostas de lei, 2. O Primeiro-Ministro remete ao Presidente da Assembleia Nacional, até 15 de Novembro de cada ano, a proposta de lei das Grandes Opções do Plano e a proposta de lei do Orçamento Geral do Estado para o ano económico seguinte, com a sua documentação anexa. Com as adaptações aplicáveis ao caso, na apreciação e no debate do Orçamento Geral do Estado observam-se as disposições dos artigos 158.º, 219.º e 220.º deste Regimento. O debate na especialidade das propostas de lei das Grandes Opções do Plano e do Orçamento do Estado não pode exceder dez dias, sendo o deste último organizado de modo a discutir-se, sucessivamente, o orçamento de cada ministério, nele intervindo os respectivos membros do Governo.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

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

Answer: c. (33)

Sources: n/a

Comments: Researcher: Embora o poder legislativo tenha a autoridade consignada na lei para propor alterações à proposta de orçamento do executivo, não se verificou quaisquer alterações a proposta de orçamento do governo, tenho em conta actual quadro político partidário, os deputados do partido do poder constituem a maioria no parlamento.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: A autoridade existe e ela é exercida. contudo, devido ao actual formato do parlamento em que a bancada de governo detém uma maioria absoluta, as propostas nem sempre são aprovadas. Como devem saber, o Parlamento é um órgão colegial em que os assuntos são decididos por votação.

IBP comment: It is not clear from the government reviewer's comment that amendments are actually proposed during the legislative debate. In lack of concrete evidence, we decided to leave answer C unchanged.

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: n/a

Comments: Researcher: A comissão especializada para questão do orçamento não produziu/ nem tão pouco examinou a proposta do orçamento do Estado. De acordo com informações recolhidas juntos aos serviços de apoio ao parlamento, a proposta de Orçamento de Estado para o ano de 2017, foi entregue no dia 2 de Dezembro a Assembleia Nacional, o documento ainda não foi submetido à plenária para discussão e aprovação. Até a presente data a comissão especializada para os assuntos económicos não tem produzido qualquer parecer sobre a proposta de OGE.

Peer Reviewer

Opinion: Agree with Comments

Comments: A qual proposta de OGE se refere a questão? Fala-se no texto da questão de 'último processo orçamental'. Esse seria 2017 na altura atual, ou 2016 na data em que o investigador completou a sua tarefa. No website da Assembleia Nacional, consta que a discussão do OGE teve lugar na 3a Comissão (de Orçamento, Finanças e Administração Pública) a 13-15 de janeiro de 2016. Não se relata nenhuma discussão em Comissão especializada para o OGE 2017. Contudo, o regimento da Assembleia Nacional, artigos 205-213, prescreve a discussão em Comissões antes de proceder à Plenária.

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: O Pesquisador deve ter feito confusão. Se se trata de último processo de aprovação de Orçamento, penso que deveremos considerar o orçamento de 2016, atendendo que no momento do fecho do inquérito o orçamento de 2017 ainda não tinha sido aprovado. Todas as propostas dos orçamentos submetidos ao Parlamento pelo Governo são analisados pela Comissão Especializada da Assembleia antes de ser submetida à plenária. Os pareceres da referida comissão são publicados antes da aprovação do orçamento.

IBP comment: Based on the reviewers' comments, but in lack of evidence of reports being published, the answer has been changed to C.

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

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

Answer: c. (33)

Sources: n/a

Comments: Researcher: De acordo com as informações recolhidas junto ao Deputado Santomense, Gil Costa, do grupo parlamentar do partido PCD, orçamento Geral de Estado é submetido a processo de votação na GENERALIDADE no plenário, logo após a votação na generalidade, baixa para a aprovação na especializada em sede da comissão ou no plenário caso os deputados requerem, logo após a votação na especialidade é submetida novamente ao plenário a votação final global. Não é publicado para conhecimento de público os relatórios dos trabalhos das comissões especializada.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Para o OGE 2017, consoante o website da Assembleia Nacional, ambas as discussões, na generalidade e na especialidade, tiveram lugar no Plenário, de 24 a 27 de janeiro de 2017. Não consta no website discussão em comissões especializadas, nem em Comissão do Orçamento. Para o OGE 2016, consoante o mesmo website, tiveram lugar discussões em Comissão do Orçamento, de 13 a 15 de janeiro de 2016, mas não em Comissões especializadas.

Government Reviewer**Opinion:** Disagree**Suggested answer:** b.**Comments:** As Comissões Sectoriais examinam e publicam os relatórios antes da aprovação do orçamento**IBP comment:** Based on the comments, but in lack of clear evidence of report publication by the National Assembly, answer C is confirmed.

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: d.**Sources:** n/a**Comments:** Researcher: Nenhum comité examinou a implementação anual do orçamento, não é uma pratica no país.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

115: Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

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

Answer: c. (33)**Sources:** <http://www.min-financas.st/index.php/pt/legislacao-orcamenta...> (<http://www.min-financas.st/index.php/pt/legislacao-orcamenta/file/328-classificador-orcamenta?start=15>) Law 3/2007 Art 35**Comments:** Researcher: Artigo 35 da Lei n.º 03/2007 Lei sobre o Sistema de Administração Financeira do Estado, diz: 1. As alterações dos limites fixados no Orçamento Geral do Estado são efectuadas por Lei sob proposta do Governo devidamente fundamentada. 2. É ainda da competência do Governo a redistribuição de dotações dentro dos limites estabelecidos pela Assembleia Nacional na Lei Anual do Orçamento. O governo portanto tem bastante flexibilidade em transferir verbas entre unidades administrativas.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** O Governo obtém autorização do Parlamento para fazer as alterações orçamentais antes da sua efectivação. Muitas destas autorizações estão pré determinadas (na Lei n.º 3/2007 bem como nas leis do Orçamento anual)**IBP comment:** The annual budget law provides flexibility to the Executive in budget execution.

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: a. (100)

Sources: n/a

Comments: Researcher: De acordo com Artigo 15.º Despesas, Lei n.º 03/2007 Lei sobre o Sistema de Administração Financeira do Estado(SAFE) 1. Constitui despesas públicas todo o dispêndio de recursos monetários ou em espécie, seja qual for a sua proveniência ou natureza, gastos pelo Estado, com ressalva daquelas em que o beneficiário se encontra obrigado à reposição dos mesmos. 2. Nenhuma despesa pode ser assumida, ordenada ou realizada sem que, sendo legal, se encontre inscrita devidamente no Orçamento Geral do Estado aprovado, tenha cabimento na correspondente verba orçamental e seja justificada quanto à sua economicidade, eficiência e eficácia. 3. As despesas só podem ser assumidas durante o ano económico para o qual tiverem sido orçamentadas. 4. As dotações orçamentais constituem o limite máximo a utilizar na realização de despesas públicas, no correspondente exercício. " Todas as despesas públicas excepto com o pessoal e despesas correntes essenciais (água, Luz, combustível e consumíveis) estão obrigados a serem executadas após a aprovação do orçamento Geral de Estado no parlamento e promulgado pelo Presidente da República".

Peer Reviewer

Opinion: Agree with Comments

Comments: Não existem casos recentes de apresentação de um orçamento suplementar devido a novas receitas.

Government Reviewer

Opinion: Agree

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: Lei 3/2007 (SAFE) Annual budget laws

Comments: Researcher: Existe a Lei n.º 03/2007 Lei sobre o Sistema de Administração Financeira do Estado, que estabelece regras e procedimentos a seguir na gestão dos fundos públicos. Por exemplo no final do ano de 2016, o governo teve que ajustar as despesas públicas(cortes de despesas de investimento orçamentadas- promulgadas) para, o cumprimento da meta do défice primário acordado com o FMI, devido a pouca entrada de receitas provenientes de mobilizações externas.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: De acordo com a Lei SAFE, art. 15.4, 'as dotações orçamentais constituem o limite máximo a utilizar na realização de despesas públicas, no correspondente exercício'. Não se implica obrigação do Governo de obter autorização do Parlamento para reduzir despesas, mas apenas para aumentá-las.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: É exigido por lei que o governo obtenha a aprovação do parlamento antes da redução dos gastos, em consequência de quedas de receitas. Estas exigências estão previstas nas leis (Lei n.º3/2007 e Leis anual de Orçamento). Porém existem autorizações previas que são dadas ao governo - exemplo art. 9.º da lei do orçamento (Lei n.º 1/2017)

IBP comment: Based on the flexibility provided by Art 9 of the annual budget law, cited by the government reviewer, answer C is deemed correct.

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: n/a

Comments: Researcher: Nenhum grupo parlamentar, nem o grupo parlamentar para assuntos de finanças examinou o Relatório de Auditoria sobre o orçamento anual, e por outro lado, este documento não tem sido produzido regularmente.

Peer Reviewer

Opinion: Agree with Comments

Comments: Ver também PEFA, PI-28.

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: <http://www.tcontas-st.com/wp-content/uploads/2014/10/Quadro-...> (<http://www.tcontas-st.com/wp-content/uploads/2014/10/Quadro-Legal-Aplic%C3%A1vel-ao-Tribunal-de-Contas.pdf>)

Comments: Researcher: O Tribunal de Contas é composto por três Juízes Conselheiros, sendo um deles o Presidente. Segundo a Lei nº 3/ 99 , Lei orgânica do Tribunal de Contas de São Tomé e Príncipe, O Presidente do Tribunal de Contas é eleito de entre Juízes Conselheiros. Para início do funcionamento do Tribunal de Contas, tanto o Presidente como os restantes Juízes são nomeados pela Assembleia Nacional.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

120: Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.tcontas-st.com/wp-content/uploads/2014/10/Quadro-...> (<http://www.tcontas-st.com/wp-content/uploads/2014/10/Quadro-Legal-Aplic%C3%A1vel-ao-Tribunal-de-Contas.pdf>)

Comments: Researcher: O presidente do Tribunal de contas é escolhido entre os três juízes conselheiro de tribunal de Contas, segundo a Lei nº 3/ 99, Lei orgânica do Tribunal de Contas. No artigo 9, O Presidente do Tribunal de Contas é eleito de entre Juízes Conselheiros.

Peer Reviewer

Opinion: Agree with Comments

Comments: De acordo com a mesma lei orgânica, art. 11, os juízes do Tribunal de Contas 'não podem ser afastados do exercício do cargo, salvo ao seu pedido, por imposição legal decorrente de pena disciplinar expulsiva ou termo do mandato'.

Government Reviewer

Opinion: Agree

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

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.min-financas.st/index.php/pt/oge/category/294-pro...> (<http://www.min-financas.st/index.php/pt/oge/category/294-proposta-de-oge-2017>)

Comments: Researcher: De acordo com a LEI N.º 3/99 - Lei Orgânica do Tribunal de Contas, o Tribunal de Contas de São Tomé e Príncipe é quem determina o seu próprio orçamento e envia para o governo. 1. As despesas com as instalações e o funcionamento do Tribunal de Contas constituem encargo do Estado e deverão estar inscritas no respectivo Orçamento. 2 Sem prejuízo do disposto no número anterior, o Tribunal de Contas disporá de orçamento privativo, nos termos de legislação em vigor. 3. Constituem receita do Tribunal os emolumentos devidos pela sua actividade, a fixar no diploma que regula a respectiva incidência e cobrança.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: LEI N.º 3/99 - Lei Orgânica do Tribunal de Contas Artigo 2.

Comments: Researcher: De acordo com a LEI N.º 3/99 - Lei Orgânica do Tribunal de Contas, Artigo 2.º Jurisdição o controlo financeiros Sem prejuízo do disposto em outras disposições legais, estão sujeitos à jurisdição e controlo financeiros do Tribunal de Contas: a) O Estado e todos os seus serviços; b) Os serviços autónomos e projectos; c) A Administração regional e local; d) As empresas públicas e as sociedades de capitais exclusiva ou maioritariamente públicos; e) Os tesoureiros ou exactores da Fazenda Pública, responsáveis por contas relativas a material ou equipamentos e quaisquer entidades que giram ou beneficiem de receitas ou financiamentos provenientes de organismos internacionais ou das entidades referidas no número anterior, ou obtidos com intervenção destes, consubstanciado nomeadamente em subsídios, empréstimos ou avales.

Peer Reviewer

Opinion: Agree with Comments

Comments: Art. 3 da mesma lei orgânica: 'A apreciação da legalidade financeira nos processos de julgamento de contas ou fora deles integra a conformidade à Lei, a regularidade e a correção ou gestão segundo critérios de economia, eficácia e eficiência'.

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: Não existe qualquer outra instituição que realiza a revisão das auditorias feitas pelo ISA,(TRIBUNAL DE CONSTAS DE STP). De acordo com a Lei orgânica do Tribunal de Contas, compete a este órgão dar o parecer sobre a Conta Geral de Estado , realizar auditorias,Fiscalizar a aplicação dos recursos financeiros obtidos no estrangeiro, através da cooperação, nomeadamente por via de empréstimo, subsídios, avales e donativos; Realizar por iniciativa própria ou a solicitação da Assembleia Nacional ou do Governo auditorias às entidades/ instituições públicas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Entrevista com funcionário do Tribunal de Contas

Comments: Researcher: Por vezes o Presidente do Tribunal de Contas e seus pares(juízes) reúnem com o presidente da Assembleia Nacional. Nos últimos 12 meses não é do conhecimento público qualquer participação do presidente do Tribunal de Contas ou seus pares em qualquer acto de audiências ou testemunhos na Assembleia Nacional.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: Não existe participação durante a formulação do orçamento do estado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Antes de apresentação da proposta do orçamento ao Parlamento, o governo reúne os parceiros sociais (patronato e sindicato) bem como os partidos políticos. Não sei se desses encontros produz-se uma acta mas, ao nível da Comunicação Social há registos dessas ocorrências.

IBP comment: Lacking any specific evidence of the mechanisms cited by the government reviewer, answer D is maintained.

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

a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

b. (0) The requirements for an “a” response are not met.

c. Not applicable (please comment).

Answer: b.

Sources: n/a

Comments: Researcher: O executivo não toma medidas concretas para incluir indivíduos e/ou OSC que representem partes da população vulneráveis e sub-representadas na formulação do orçamento anual.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

127:

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

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

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

a. (100) The executive’s engagement with citizens covers all six topics

b. (67) The executive’s engagement with citizens covers at least three (but less than six) of the above-mentioned topics

c. (33) The executive’s engagement with citizens cover at least one (but less than three) of the above-mentioned topics

d. (0) The requirements for a “c” response or above are not met

e. Not applicable (please comment)

Answer: d.

Sources: n/a

Comments: Researcher: Durante a formulação do orçamento o executivo não envolve os cidadãos

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Durante o encontro com os parceiros Sociais (patronato e sindicatos) pelo menos "as Políticas de gastos sociais" são discutidas.

IBP comment: As the government reviewer did not provide more specific evidence, answer D is maintained.

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

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

Answer: d.

Sources: n/a

Comments: Researcher: Não existe participação durante a execução do orçamento do estado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b.

Sources: n/a

Comments: Researcher: Não existe participação durante a execução do orçamento do estado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

130:

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

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

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

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

Answer: d.

Sources: n/a

Comments: Researcher: Não existe participação durante a execução do orçamento do estado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

131:

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

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

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

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

Answer: d.

Sources: n/a

Comments: Researcher: Não existe participação no processo orçamental

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: Não existe participação durante a formulação do orçamento do estado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: Não existe participação durante a execução do orçamento do estado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b.

Sources: n/a

Comments: Researcher: Não existe participação durante o processo orçamental

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: Não existe participação nos processos orçamentais dos sectores.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: Não é formulado qualquer convite à sociedade civil de modo a assistir/ participar, más os trabalhos parlamentar é aberto a participação do público interessado, sem que haja espaço para qualquer intervenção.

Peer Reviewer

Opinion: Agree with Comments

Comments: Existem auscultações de determinadas pessoas pelo Parlamento mas parece que não no quadro do processo orçamental, bem que nada o proíba.

Government Reviewer

Opinion: Agree

137:

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

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

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

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

Answer: d.

Sources: n/a

Comments: Researcher: Não há envolvimento dos cidadãos durante as deliberações do parlamento sobre o orçamento.

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Agree

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

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

Answer: d.**Sources:** n/a**Comments:** Researcher: Não há envolvimento dos cidadãos durante as deliberações do parlamento sobre o orçamento.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

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

Answer: d.**Sources:** n/a**Comments:** Researcher: O Parlamento não discute de forma regular os relatórios de auditoria, nem convida o público a participar das discussões.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

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

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

Answer: b.**Sources:** n/a**Comments:** Researcher: A instituição suprema de auditoria (ISA) não fornece mecanismos formais através dos quais o público possa sugerir questões/tópicos por forma a incluir no programa de auditoria da ISA.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Não existe mecanismo que permite fornecer ao público feedback sobre a forma como as opiniões dos cidadãos foram utilizadas para determinar o seu programa de auditoria.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b.

Sources: n/a

Comments: Researcher: Não há mecanismos para envolver os cidadãos nas auditorias do Tribunal de Contas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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