



Angola

Index Assessment

PALOP-TL E-BUDGET
TRANSPARENCY INDEX

PRO PALOP - TL SAI (PHASE II)

2021



ANGOLA HAS AN OVERALL INDEX SCORE OF 50 POINTS, RANKING FOURTH AND 1 POINT BELOW THE PALOP-TL AVERAGE OF 51 POINTS.

In the Budget Reporting Dimension, the delay in the Execution Reports (BER) publication stands out: the 1st Quarter BER is published more than 3 months after the end of the reporting period; the 2nd, 3rd, and 4th Quarter reports publication also takes longer than ideal (up to 1 month after the closing of the quarter), but gets part of the score for not exceeding 3 months. The Year-End Report is also not published within 6 months after the closing (ideal deadline), but receives part of the score for not spending more than 12 months.

With regard to the information quality, the country loses points for not making the expenditure data available under the organic classification and sub-function classification in the execution reports and the Year-End Report. In addition, it does not detail the sources of revenue, indicating only broad headings on collections (in the BERs and YER).

In the Open Data dimension, the country does not score either. In spite of the fact that there is a very interesting initiative¹ to publish budget data in open format, the bases are not updated (the latest year available is 2017).

More details and references on the evaluation results in the following sections.

► A BRIEF NOTE ABOUT THE INDEX

The index assesses the ability of countries to provide the budget data of public interest that feeds this platform: the approved allocations and the execution of expenditures according to functional and organic classification, and of revenues according to economic classification. The budget reports responsible for providing this information are: Promulgated Budget (PB), Execution Reports (BER) and Year-End Reports (YER).

The Index evaluates three dimensions: **(1) budget reports; and (2) information quality; (3) open data**. The first assesses whether the source reports of the information that feeds the platform are prepared and published. The second assesses whether or not the country makes such data available. The third assesses whether the required information is available in open-format databases.

More details on the rationale for the scoring work, and system can be found in the Methodology document.

¹ Available at: <https://www.minfin.gov.ao/PortalMinfin/#/dados-macroeconomicos/relatorios-e-publicacoes/finan%C3%A7as-publicas>.

► DIMENSION 1 - BUDGET REPORTS:

Evaluated documents: 2020 Promulgated Budget; 2020 Execution Reports; 2019 Year-End Report.

► PROMULGATED BUDGET (2020)

Prepared: Yes.

Document Name: 2020 State Budget.

Approved by the parliament on: December 12, 2019.

Source: <https://www.dw.com/pt-002/parlamento-angolano-aprova-or%C3%A7amento-geral-para-2020/a-51649403>

Promulgated on: Law No. 30/19, of December 27.

Source: Official Gazette.

Address: <https://angolaforex.com/2020/01/03/diario-da-republica-i-a-serie-n-o-164-de-27-de-dezembro-de-2019/>

Publication time: Less than 1 month.

► BUDGET EXECUTION REPORT (2020)

All reports are available on this link: <https://www.minfin.gov.ao/PortalMinfin/#!/materias-de-realce/relatorios-e-contas>

Periodicity: Quarterly

1st Quarter

Prepared: Yes.

Document Name: SB Quarterly Execution Report.

Published on: 09/15/2020 (according to completion date on the back cover).

► *Note: The date the Ministry advises for citation is May 2020, but the report indicates that the document was not finalized until September: "References for Citation: Angola's Ministry of Finance, State Budget Quarterly Execution Report: 2020 1st Quarter, May, 2020."*

Publication time: Almost 6 months after the period to which the report refers.

2nd Quarter

Prepared: Yes.

Document Name: SB Quarterly Execution Report.

Published on: 09/15/2020 (completion date, indicated on page 2).

► *Note: The date the Ministry recommends for citation is July 2020, but the report indicates that the document was not finalized until September. "Angola's Ministry of Finance, State Budget Quarterly Execution Report: 2020 2nd Quarter, July, 2020."*

Publication time: 2.5 months after the reported period.

3rd Quarter

Prepared: Yes.

Document Name: SB Quarterly Execution Report 2020 3rd Quarter.

Published on: November 13 (completion date, indicated on page 2).

► *Note: In this case the completion date is in accordance with the date given as reference for citation. "References for Citation: Angola's Ministry of Finance, State Budget Quarterly Execution Report: 2020 1st Quarter, November, 2020."*

Publication time: One and a half months after the reported period.

4th Quarter

Prepared: Yes.

Document Name: SB Quarterly Execution Report 2020 3rd Quarter.

Published on: March 1, 2021 (completion date, indicated on page 2).

► *Note: The date the Ministry directs for citation is February 2021, but the report indicates that the document was not finalized until March 2021. Angola's Ministry of Finance, State Budget Quarterly Execution Report: 2020 4th Quarter, February, 2021.*

Publication time: 2 months after the reported period.

► YEAR-END REPORT (2019)

Prepared: Yes.

Document Name: State General Account: 2019 Fiscal Year.

Published on: September 15, 2020 (completion date, indicated on page 2).

Source: <https://www.minfin.gov.ao/PortalMinfin/#!/materias-de-realce/conta-geral-do-estado>

Publication time: Less than 1 year after the reported period.

► DIMENSION 2 - INFORMATION QUALITY:

► PROMULGATED BUDGET (2020)

<https://www.minfin.gov.ao/PortalMinfin/#!/materias-de-realce/orcamento-geral-do-estado/oge-passados>

- **Expenditure by Functional classification in 2 levels:** On the Ministry of Finance's website, on the page listed above, under 2020 SB, under "Expenditure by Function";
- **Expenditure by Organic classification in 2 levels:** On the Ministry of Finance's website, on the page listed above, under 2020 SB, under "Budget Allocation by Entity";
- **Revenue by Economic Classification in 2 levels:** On the Ministry of Finance's website, on the page listed above, under 2020 SB, under "Summary of Revenue by Economic Nature"

- **Weighing up the transparency of Revenue by Individual Source:** The score remains at 100%. The sum of the values of non-transparent items (“Miscellaneous Fees”, “Miscellaneous Emoluments”, “Miscellaneous Interest”, “Other Property Revenue”, “other current revenue”) is less than 3%.

► BUDGET EXECUTION REPORTS

- **Expenditure by Functional classification in 1 level:** In the BER, in the table “11 - Expenditure by Function in the 2020 4th Quarter” and in the table “12 - Expenditure by PIP Function in the 2020 4th Quarter”;
- **Expenditure by Organic classification not available**
- **Revenue by Economic Classification in 1 level:** In the BER, table 21 - “Table 21 - 2020 4th Quarter Budget Balance (Million Kwanzas).”

► YEAR-END REPORT

- **Expenditure by Functional classification in 1 level:** In the General State account, in the table “8 - Expenditure by Function in the 2020 4th Quarter” and in the table “9 - Expenditure by PIP Function in the 2020 4th Quarter”;
- **Expenditure by Organic classification not available**
- **Revenue by Economic Classification in 1 level:** In the General State Account, table 21 - “2020 4th Quarter Budget Balance (Million Kwanzas).”



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► DIMENSION 3 - OPEN DATA:

The country does not provide updated databases in open format containing expenditure and revenue information.

An initiative in this direction was identified at the link: <https://www.minfin.gov.ao/PortalMinfin/#!/dados-macroeconomicos/relatorios-e-publicacoes/finan%C3%A7as-publicas>

On the page, the **Ministry of Finance** publishes expenditures by function, economic category, entities, and location; and revenues by economic nature, source, and entities. However, the bases are outdated (last updated 2017). No score can be assigned for this factor.

It is also noted that the availability was made in excel, and by the principles of open data it is recommended to use non-proprietary systems, such as “.csv”.

If this initiative is recovered, the country will become the only one of the PALOP-TL to score in this dimension.

All data obtained for the platform were extracted from the official reports in .pdf format. It is worth noting a few points regarding the presentation of the tables in the reports:

► **(1) The official document containing the organic information does not present the codes of the entities and the budget units².**

The codes are relevant for establishing the link between the entities over time, since the name may vary (abbreviations, change of pronouns, among others). To enable the platform's historical series, for example, it was necessary to circumvent this problem by resorting to another official document - but outdated/incomplete - document, the Official Gazette 2015³. It is recommended that the country's Ministry of Finance provide in the document itself the updated codes related to each entity.

► **(2) In both the Execution Reports and the Year-End Reports, the tables indicating the expenditures by function present rounded values “in millions of kwanzas”.**

Therefore, when adding up the value recorded in each data entry in the source tables, the total may not exactly coincide with the sum of the values for each function. Since this is the only source of data to track the budget, the figures should ideally be presented in full in the report.

² See the file “Allocations by entity” available by year on the website of the Angolan Ministry of Finance: <https://www.minfin.gov.ao/PortalMinfin/#!/materias-de-realce/orcamento-geral-do-estado/oge-do-ano-corrente>

³ Angola's Official Gazette of June 30, 2015, Table of Budget System Bodies.