



# Cabo Verde

## Index Assessment

PALOP-TL E-BUDGET  
TRANSPARENCY INDEX

PRO PALOP - TL SAI (PHASE II)

**2021**



**CABO VERDE HAS AN OVERALL SCORE OF 57 POINTS, RANKING THIRD AND ABOVE THE PALOP-TL AVERAGE OF 51 POINTS.**

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The Budget Reporting Dimension points out that the country prepares and publishes all the evaluated documents. However, the publication deadline is not ideal in any of them. The budget is promulgated only one month after its approval by the parliament. Since you don't go over 3 months, you get part of the score. The Execution Reports (BERs) are published after about a month and a half after the reporting period, the recommendation is that this should be within 1 month. Since the period does not exceed 3 months, the country receives part of the score. Regarding the Year-End Report, the country does not score because it publishes more than 12 months behind the period.

The Information Quality Dimension shows that the country does not present expenditures according to organic classification for the entire budget. In both the Promulgated Budget and the BERs, the classification by entities is available only for the operating budget, but not for the budget as a whole.

The country does not provide databases in open format containing the mentioned classifications about expenditures and revenues.

More details and references about the results of the evaluation 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 paper and the scoring system can be found in the Methodology document.

## ► DIMENSION 1 - BUDGET REPORTS:

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

### ► PROMULGATED BUDGET

**Prepared:** Yes.

**Document Name:** Official Gazette. Law No. 69/IX/2019: Approves the State Budget for the economic year 2020.

**Approved by the parliament on:** 11/29/2019.

**Source:** <https://inforpress.cv/parlamento-aprova-orcamento-de-estado-para-2020-com-votos-favoraveis-do-mpd-e-contra-de-toda-a-oposicao/>

**Address:** <https://www.mf.gov.cv>

**Promulgated on:** 12/31/2019.

**Publication timing:** just over 1 month.

### ► BUDGET EXECUTION REPORT

**Periodicity:** Monthly (State Budget Execution Summary January 2020.pdf); Quarterly (Provisional Accounts). It should be noted, however, that it is the Provisional Accounts that present the data that feeds the platform. Therefore, the evaluation focuses on this document.

**Source of Reports:** <https://www.mf.gov.cv>

**Publication Dates:** The country does not report the publication date in the body of the documents. Therefore, the document creation dates described on the source website were considered. To view it, click on the document and then on the “Information/Download” button and note the “Created” field on the right side of the page.

#### 1<sup>st</sup> Quarter Provisional Accounts

**Publication Date:** Until 05/17/2020

**Publication timing:** < 3 months

#### 2<sup>nd</sup> Quarter Provisional Accounts

**Publication Date:** Until 08/17/2020

**Publication timing:** < 3 months

#### 3<sup>rd</sup> Quarter Provisional Accounts

**Publication Date:** Until 11/16/2020

**Publication timing:** < 3 months

#### 4<sup>th</sup> Quarter Provisional Accounts

**Publication Date:** Until 02/24/2021

**Publication timing:** < 3 months

## ► YEAR-END REPORT (2019)

**Name:** 2019 General State Account.

**Address:** <https://www.mf.gov.cv>

**Publication:** Until 01/04/2021.

The country does not report the publication date in the body of the documents. Therefore, the document creation dates described on the source website were considered. To view it, click on the document and then on the “Information/Download” button and note the “Created” field on the right side of the page.

**Publication timing:** > 1 year.

## ► DIMENSION 2 - INFORMATION QUALITY

### ► PROMULGATED BUDGET (2020)

- **Expenditure by Functional classification in 2 levels:** In the State budget (2020), in “Map III - Operating and Investment Expenditures According to Functional Classification”
- **Expenditure by Organic classification not available:** In the State Budget (2020) there is an organic classification only for the Operating budget (“Map II - Operating Expenditures According to Economic and Organizational Classifications”) but not for the Investment budget nor for the integrated budget. For this reason, the country does not score on this indicator.
- **Revenue by Economic classification in 2 levels:** In the State Budget (2020) in “Map I - State Revenues according to Economic Classification”
- **Revenue score weighting:** 100%. The revenues appear sufficiently detailed.

### ► BUDGET EXECUTION REPORT (2020)

- **Expenditure by Functional classification in 2 levels:** In the BER, the executed values of the operating budget are presented separately in “Map II - 1.6 State global operating expenditures by functional classification” and of Investment in “State global investment expenditures by functional classification”;
- **Expenditure by Organic classification not available:** The BER presents the allocations by organic classification only for the operating budget (“Map II - State operating expenditures by economic and organic classification”) but not for the Investment budget nor for the integrated budget. For this reason, the country does not score on this indicator.
- **Revenue by Economic classification in 2 levels:** In BER, in “MAP I - State Current and Capital Revenues according to economic classification”
- **Revenue score weighting:** 100%. The revenues appear sufficiently detailed.

## ► YEAR-END REPORT (2019)

- **Expenditure by Functional classification on 2 levels:** In the 2019 State Account, the table “State operating and investment expenditures according to a functional classification”
- **Expenditure by Organic classification in 1 level:** In the 2019 State Account “State Operational Validated Expenditures, according to economic and organic classification” and “Execution of Public Investment by Ministry”
- **Revenues by Economic classification in 2 levels:** In the 2019 General State Account in “MAP I - State Current and Capital Revenues according to economic classification”
- **Revenue score weighting:** 100%. The revenues appear sufficiently detailed.

## ► DIMENSION 3 - OPEN DATA

The country does not make databases available in open format containing the mentioned information about expenditures and revenues.

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) Absence of codes for data under organic classification.

The codes are important for the citizen to be able to monitor the evolution of a given budget over the years.

### ► (2) The country's promulgated budget indicates next to the source tables the following guideline: “All rights reserved. Unauthorized copying or distribution is prohibited.”

**This is the exact opposite of the concept of open data.**

### ► (3) The format of the Cabo Verde Promulgated Budget Maps makes it very difficult to extract the information.

This is because the page is horizontal and the width of the rows and columns is not fixed throughout the table. As a consequence, it is not possible to extract the data via R programming, pdf-excel converter and even copying via “ctr c + ctr v” each value (when selecting a value, the whole row or other parts of the table are selected together).

Often the only solution for extraction is to rewrite the numbers and headings 1 by 1 in a structured spreadsheet. This makes it extremely difficult for anyone to analyze Cabo Verde's data. It would be important to review this publication model to facilitate the consumption of the data presented.

**Example:** Map I - 2020 SB - Revenue Data.

### ► (4) In the promulgated budget, the sum of all the items listed does not always equal the total of the top account.



Thus, when extracting the values for each item, the total diverges from the total indicated in the table.

**Example:** Map I - 2020 SB - Revenue Data.

► **(5) The source table of the Revenue data in the Execution Reports do not present codes for all the headings and, moreover, present the same code for different headings.**

See: “MAP I - State Current and Capital Revenues according to economic classification 2020 4th Quarter” the DGA and DGCI headings are without their own code and the code “01.01.06.01.01” is being used at the same time for “Stamp Taxes” and “Others”. Ideally, all headings should have their own unique code in the table.

► **(6) As these reports are the sole source of the budget information, abbreviation or interruption of the text that gives the heading its name is not indicated.**

It is important that the heading name is expressed in full in the source table, so that the person checking it actually knows the destination or source of the resource. This problem occurs in several tables and reports from Cabo Verde.

**Example:** MAP I - Current and Capital State Revenues according to the economic classification 2020 4th Quarter” several headings appear with the text cut off, such as code “01.04.02.02.02.01.02.05” referring to the “Fee for the extraction of inert materials in”.

