



# Guinea Bissau

## Index Assessment

PALOP-TL E-BUDGET  
TRANSPARENCY INDEX

PRO PALOP - TL SAI (PHASE II)

**2021**



**GUINEA-BISSAU HAS AN OVERALL SCORE OF 27 POINTS, RANKING LAST. THE PALOP-TL AVERAGE IS 51 POINTS.**

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The Budget Reporting Dimension points out that the country has prepared and published only the Approved Budget and the Year-End Report (YER). The document made available by the country's Ministry of Finance does not indicate the number of the law under which the budget was promulgated, nor the publication date. On the website, the document was made available four months after the approval date in the parliament. The YER, on the other hand, was published on the website more than a year after the end of the period to which it refers. The country does not score on the publication deadline indicator in any of these documents. In addition, none of the execution reports have been made available.

Regarding the information quality dimension, the absence of functional classification throughout the budget cycle stands out. In the YER the organic classification of expenditure is only at one level, without detail. There is also insufficient revenue detail in the YER. The score is reset to zero for the indicators in the Budget Execution Report, since these were not prepared.

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

More details and references about 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 appropriations 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 about the rationale for the work can be found in the Methodology paper.

## ► DIMENSION 1 - BUDGET REPORTS:

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

### ► PROMULGATED BUDGET (2020)

**Prepared:** Yes.

**Document Name:** 2020 SB PROPOSAL.

**Approval date by the parliament:** September 9<sup>th</sup>.

**Source:** <https://www.ipt.gw/2020/09/16/orcamento-geral-estado-guine-bissau-2020/>

**Promulgation Date:** Until 01/05/2021.

**How the period was defined:** The country does not report the promulgation date. The document made available leaves blank gaps where the promulgation date of the Budget would appear. As the document publication date on the website is 5/1/2021, it is known that the promulgation occurred sometime between 9/9/2020 and 1/5/2021.

**Address:** <https://www.mef.gw/publicacoes/orcamento-geral-do-estado/20-oge2020/file>

**Publication timing:** It is not possible to identify, it is known that it is at most 4 months.

### ► EXECUTION REPORTS (2020)

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

Not available

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

Not available

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

Not available

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

Not available

### ► YEAR-END REPORT

**Report Name:** Budget Execution Report - Year 2019.

**Source:** <https://www.mef.gw/publicacoes/seguimento-da-execucao-orcamental#>

**Publication date:** 02/10/2021 (report upload date on the site).

**Publication timing:** > 1 year after the reported period.

## ► DIMENSION 2 - INFORMATION QUALITY

### ► PROMULGATED BUDGET (2020)

- Expenditures by **Functional classification not available.**

- **Expenditures by Organic classification in 2 levels:** In the 2020 State Budget, in the table “Proposed Budget Forecast (Title, Chapter, Nature)”
- **Revenue by classification of Economic Category in 2 levels:** In the 2020 State Budget, in the table “Revenue Forecast (Title, Nature)”
- **Revenue weighting:** 100%. The revenues appear sufficiently detailed.

## ► BUDGET EXECUTION REPORT (2020)

**Not available.**

## ► YEAR-END REPORTS (2019)

- **Expenditure by Functional classification not available.**
- **Expenditure by Organic classification in 1 level:** In the 2019 General State Account, the tables in the section “Execution of expenditures by Administrative (organic) classification 2019”. (page 20-36)

► *Note: The presentation of the data is spread over several different tables, each referring to a part of the revenues. The absence of a table consolidating the data makes data extraction difficult.*

- **Revenue by Economic category in 1 level:** In the 2019 General State Account the Revenue section (pages 8-13) highlights the amount of Tax Revenue from other Revenue.

► *Note: The Ministry does some detail beyond the classification into Tax and Non-Tax Revenues. However, it does not specify the sources of the revenue, it still indicates very broad groups of items. Therefore, it does not get 100% of the score on the indicator.*

► *Note: The presentation of the data is spread over several different tables, each referring to a part of the revenues. The absence of a table consolidating the data makes data extraction difficult.*

## ► PROMULGATED BUDGET (2020)

- **Expenditures by Functional classification not available.**
- **Expenditures by Organic classification in 2 levels:** In the 2020 State Budget, in the table “Proposed Budget Forecast (Title, Chapter, Nature)”
- **Revenue by classification of Economic Category in 2 levels:** In the 2020 State Budget, in the table “Revenue Forecast (Title, Nature)”
- **Revenue weighting:** 100%. The revenues appear sufficiently detailed.

## ► BUDGET EXECUTION REPORT (2020)

**Not available.**

## ► YEAR-END REPORTS (2019)

- **Expenditure by Functional classification not available.**
- **Expenditure by Organic classification in 1 level:** In the 2019 General State Account, the tables in the section “Execution of expenditures by Administrative (organic) classification 2019”. (page 20-36).

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## ► DIMENSION 3 - OPEN DATA

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



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