



São Tomé and Príncipe

Index Assessment

PALOP-TL E-BUDGET
TRANSPARENCY INDEX

PRO PALOP - TL SAI (PHASE II)

2021



SÃO TOMÉ AND PRÍNCIPE HAS AN OVERALL SCORE OF 68 POINTS, RANKING FIRST. THE PALOP-TL AVERAGE IS 51 POINTS.

The Budget Reporting Dimension points out that the country prepares and publishes all documents. However, the delay in the publication of most of them stands out. The only one that stays within the ideal time frame is the Promulgated Budget (PB), published in less than 1 month after its approval by the parliament. The Execution Reports (BERs) for the 2nd and 3rd quarter get part of the score because they are published less than 3 months after the period to which they refer. Ideally, publication should be within one month of the reported period. The 1st Quarter BER is published after 4 months and the 4th Quarter BER after 7 months. The Year-End Report (YER) is published 12 months after the year to which it refers, and is therefore also not scored. It is important that these documents are made available to the public as soon as possible, to reduce the asymmetry of information between government and society about the public budget.

In relation to the information quality dimension, it is noteworthy that the country does not publish the expenditures executed during the year classified by function and entity at a more detailed level (sub-function and budgetary unit). This makes it difficult for citizens to follow the budget.

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: "THE STATE BUDGET FOR THE 2020 ECONOMIC YEAR"

Approved by the parliament on: December 23, 2019

Promulgated on: January 10, 2020

Source: NATIONAL ASSEMBLY - Law No. 01/2020

Address: <https://www.financas.gov.st/index.php/publicacoes/documentos/file/960-1-stp-oge-2020-lei-e-relatorio>

Publication timing: Less than 1 month after approval

► BUDGET REPORT

Periodicity: Quarterly

1st Quarter:

Prepared: Yes

Document Name: Budget Execution Report - 1st Quarter 2020.

Published on: 07/03/2020 (as informed in the link below in the "Date" field)

Source: Ministry of Finance

Address: <https://www.financas.gov.st/index.php/publicacoes/documentos/file/978-relatorio-de-execucao-orcamental-i-trimestre-2020>

Publication timing: 4 months after the period to which it refers

2nd Quarter:

Prepared: Yes

Document Name: Budget Execution Report - 2020 2nd QUARTER

Published on: September 29th (as informed in the link below in the "Date" field)

Source: Ministry of Finance

Address: <https://www.financas.gov.st/index.php/publicacoes/documentos/file/1030-reo-ii-trimestre-2020>

Publication timing: Almost 3 months after the period to which it refers

3rd Quarter:

Prepared: Yes

Document Name: Budget Execution Report - 2020 3rd QUARTER

Published on: 12/01/2020 (as informed in the link below in the "Date" field)

Source: Ministry of Finance

Address: <https://www.financas.gov.st/index.php/publicacoes/documentos/file/1132-relatorio-de-execucao-orcamental-iii-trimestre-2020>

Publication timing: 2 months after the period to which it refers

4th Quarter

Prepared: Yes

Document Name: Budget Execution Report - 2020 4th QUARTER

Published on: 07/01/2021(as informed in the link below in the “Date” field)

Source: <https://www.financas.gov.st/index.php/publicacoes/documentos/file/1324-relatorio-de-execucao-orcamental-iv-trimestre-2020>

Publication timing: 7 months after the period to which it refers

► YEAR-END REPORT

Prepared: Yes

Document Name: General State Account - 2019 Fiscal Year

Published on: May 14, 2021 (as listed on the download website)

Source: <https://www.financas.gov.st/index.php/publicacoes/documentos/file/1306-oficio-da-cge-2019-ao-tc-26-02-2020>

Publication timing: More than 1 year after the reported period



► DIMENSION 2 - INFORMATION QUALITY

► PROMULGATED BUDGET (2020)

<https://www.financas.gov.st/index.php/publicacoes/documentos/category/166-oge-2020-aprovado>

- **Expenditure by Functional classification in 2 levels:** On the Ministry of Finance's website, on the page indicated above, file "Detailed Expenditures by Program" presents the table "Summary of expenditures by function, sub-function and program";
- **Expenditure by Organic classification in 2 levels:** On the Ministry of Finance's website, in the page indicated above, in the file "Detailed Expenditures", the file "Expenditures Summary per U.G - Function - SF - PG - P/A-FRAC Economic Nature".
- **Revenue by Economic classification in 2 levels:** On the Ministry of Finance's website, on the page indicated above, file "Revenues by Economic Nature"
- **Revenue score Weighting:** 100%. The revenues are detailed enough.

► BUDGET EXECUTION REPORTS

<https://www.financas.gov.st/index.php/publicacoes/documentos/category/176-ano-2020>

- **Expenditure by Functional classification in 1 level:** In the report for the quarter (available at the link above), in table "15: Execution by Functional Classification".
- **Expenditure by Organic classification in 1 level:** In the report for the quarter (available at the link above), in table "14: Execution by Organic Classification".
- **Revenue by Economic classification in 2 levels:** On the Ministry of Finance's website, on the page indicated above, file "Detailed Expenditures", the file "Revenues realized until December.
- **Revenue score Weighting:** 100%. The revenues are detailed enough.

► YEAR-END REPORT

<https://www.financas.gov.st/index.php/publicacoes/documentos/category/197-conta-geral-do-estado-2019>

- **Expenditure by Functional classification in 2 levels:** On the website of the Ministry of Finance, on the page indicated above, file "GSA_2019_Annexes VI".
- **Expenditure by Organic classification in 2 levels:** On the Ministry of Finance website, on the page indicated above, file "GSA_2019_Annexes V".
- **Revenue by Economic Classification in 2 levels:** On the website of the Ministry of Finance, on the page indicated above, file "GSA_2019_Annexes I".
- **Revenue score Weighting:** 100%. The revenues are detailed enough.

► DIMENSION 3 - OPEN DATA

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

The data obtained for the platform was extracted from the .pdf reports. The following point regarding the presentation of the tables in the reports is worth noting:

- The expenditure tables by organic classification in the **Promulgated Budget** show only the codes and headings of the units, **but do not indicate the entities to which these units belong**. In the **Execution Reports**, there is no coding for this type of information.

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

