



World Bank-Finnish Parliamentary Partnership



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THE HIGH-LEVEL SEMINAR ON EXTERNAL CONTROL AND LEGISLATIVE OVERSIGHT OF PUBLIC EXPENDITURE IN THE PALOP AND TIMOR-LESTE



Pro PALOP-TL SAI

Project for Strengthening Technical and Functional Capacities of the Supreme Audit Institutions (SAI), National Parliaments and Civil Society for the control of Public Finances in PALOP and in Timor-Leste



Pro PALOP-TL SAI is fully funded by the European Union

DELEGATES HANDBOOK

TERMS OF REFERENCE

PROJECT FOR STRENGTHENING TECHNICAL AND FUNCTIONAL SKILLS OF SUPREME AUDIT INSTITUTIONS (SAIS), NATIONAL PARLIAMENTS AND CIVIL SOCIETY FOR THE CONTROL OF PUBLIC FINANCES IN THE PALOP AND TIMOR-LESTE (PRO PALOP-TL SAI)

Pro PALOP-TL SAI was formulated under the economic governance sub-area of the 2008-2013 10th European Development Fund (EDF) for the PALOP countries & Timor-Leste (PALOP & TL), which allocates EUR 33.1 million to supporting governance initiative projects in the PALOP & TL. This project in particular was formulated on the basis an EU-UNDP partnership allocating 6.4 million Euros in support of Supreme Audit Institutions (SAI), Parliaments, Parliamentarians & Civil Society Organizations in the PALOP & TL in the domain of external control of public accounts, legislative oversight of public expenditure and public involvement in budget cycles. This project aims at promoting economic governance in the PALOP & TL by strengthening technical and functional skills of Supreme Audit Institutions (SAIs), National Parliaments and Civil Society in the six beneficiary countries.

Pro PALOP-TL SAI is consistent with the beneficiary countries' national strategies for poverty reduction and national development plans, with UNDP Country Programmes and Assistance Plans, and the 2008-2013 10th EDF for the PALOP & TL. These policies and strategies are adapted to the specificities and priorities of each country, but converge to promote good economic governance as an important trigger for human development and economic growth. The project's contribution for this common goal is pursued through capacity development of the above referred actors for (i) more efficient legislative budget oversight, (ii) better management systems of public finances based in more efficient external control practices and institutions, and (iii) a more informed and active public participation in budgetary process and cycles.

The project has a multi-country intervention approach that aims to intensify the PALOP & TL exchanges and inter-institutional south-south cooperation, drawing on a more holistic approach to democratic governance. Special emphasis is placed on joint, transversal, south-south and peer-to-peer capacity-building within the selected areas of economic governance, namely external control, public external audit, legislative budget oversight and public informed scrutiny of the public finances, accounts and budgetary processes/cycles.

The project's overall objective is to promote economic governance in the PALOP and Timor-Leste (TL) strengthening technical and functional skills of SAIs, Parliaments, Parliamentarians and Civil Society (including media). The specific objective is to improve the effectiveness of external political, judicial and civilian control of public finances in the PALOP and TL for a more efficient use of public resources. SAIs and Legislatures, as well as the public in general, play an important role in preventing mismanagement and corruption. Therefore, whenever possible, the project will also help strengthen the links between SAIs, Parliaments, CSO and other oversight agencies, in particular anti-corruption and procurement agencies.

This project directly addresses good governance and aims to strengthening accountability systems with external and independent control of public finances in response to the right of citizens to information. The project promotes also gender equity in public spending aiming to yield transformational results and effective impact beyond the project's life cycle. UNDP will associate UN Women units at country office and other relevant development agencies and partners in designing the work plans and training activities. ICT platforms and solutions will play a central role in this strategy and will be transversal. Environmental issues will be taken into consideration in specific activities when appropriate and consistent with partner countries' national strategies and priorities, such as the strengthening of oversight capacities in the natural resource extraction domain.

The project foresees two results directly contributing to the specific objective:

1. SAIs' control and audit capacities over public finances in the PALOP & TL are strengthened in a context of joint learning.
2. Parliaments and Civil Society oversight capacities over public finances are developed for an informed analysis of public finances in the PALOP & TL in a context of joint learning.

1. African Countries with Portuguese Official Language – Angola, Cabo Verde, Guinea Bissau, Mozambique, São Tomé e Príncipe.

Pro PALOP-TL SAI uses training actions as a powerful tool to enhance skills and credentials of stakeholders while establishing eLearning platforms in Portuguese ensuring means of durable access to existing database and information in Portuguese. The project also contributes to establishing a first time multi-country Civil Society Organisations (CSO) PALOP-TL platform showcasing lessons and progress made by civil society organisations' within the PALOP/CPLP Open Budget Initiative. Other activities aiming to promote sustainability will complement and support the OISC-CPLP multi-country work plan and promote cooperation among the different PALOP-TL legislatures involving its institutions and actors in training and capacity development activities at transnational level (joint learning involving actors from all beneficiary countries).

Improved access to fiscal information (in terms of timeliness and disclosure, quality and comprehensiveness of the information available) is a pre-condition for effective public oversight and therefore to achieve Pro PALOP-TL's key outputs. In the long run, the project impact will depend on the success of its exit strategy and sustainability of its actions and activities. It is critical that the project beneficiaries develop synergies and dynamics that will continue after the end of the project. This will be best done through capacity development of human resources within national institutions. Such capacity development needs to target professional skills and enhancement/development of in-house training capacities.

The strategy defined by the project takes into account the different contexts of the six beneficiary countries and the multi-country PALOP & TL inter-institutional and south-south cooperation. The action plan includes multi-country activities fostering the PALOP-TL inter-institutional and south-south cooperation (face-to-face and eLearning training, workshops, study trips and peer learning initiatives) and national activities aimed at addressing specificities of each beneficiary country (training, organizational changes, drafting of manuals, capacity development, etc.)

THE WORLD BANK GROUP'S PARLIAMENTARY STRENGTHENING PROGRAM

The World Bank plays a central role in governance reforms and the design and implementation of public financial management (PFM) modernization plans. Through public sector projects in client countries and at the regional level, the World Bank recognizes parliaments as a core institution in PFM systems, seeking to strengthen their capacity as a vital role in public finance. The World Bank's Governance approach aims to strengthen the institutional capacity of parliaments as a fundamental component in supporting efficient, accountable, and responsive delivery of public services. Strengthening parliament's ability to improve transparency in public funds and management of public resource reinforces parliament's oversight mandate, underpinning the World Bank's efforts to engage with the broader governance environment within which the public sector operates.

The World Bank's Parliamentary Strengthening Program (PSP) seeks to contribute to the World Bank Group's twin goals of ending extreme poverty and boosting shared prosperity by supporting client-countries to enhance governance systems and build more inclusive institutions. Enhanced transparency, participation, and citizen engagement in decision making and stronger accountability contribute to more inclusive institutions that are better able to deliver responsive and effective governance.

The PSP seeks to strengthen parliaments and Parliamentary Budget Offices (PBOs) as inclusive institutions that contribute to more effective governance systems and mobilizes different institutions and stakeholders within parliament to act collaboratively in order to achieve this objective. In particular, the PSP draws linkages between parliamentary institutions and other government and nongovernment stakeholders in order to catalyse open and collaborative governance amongst accountability institutions. The PSP does this by strengthening parliamentary networks and communities of practice as platforms for sharing peer learning and knowledge exchange, translating global and regional knowledge into country-level action.

The World Bank has been engaging systematically with parliaments for over a decade and a half; this event falls under its programming aimed at building and sharing knowledge around the important roles PALOP and TL parliaments play in budget oversight.

Drawing on global research and evolving good practice, the PSP aims to convene PALOP and TL parliaments in order to enhance their understanding of the key forms and functions of budget oversight committees, as well as procedures and relationships which support their oversight mandate. Understanding parliament as an institution made up of a multiple institutions, the PSP seeks to build the capacity of relevant oversight committees, strengthen the technical capacity of committee secretariats to support the functions of the oversight committees, and draw linkages with other accountability actors and regional networks of key stakeholders focusing on audit and financial oversight.

In order to achieve this objective, the WB seeks to (i) develop parliament's skills for reviewing SAI reports, strengthening internal controls, and employing public financial management assessment methodologies; (ii) facilitate a shared understanding of the opportunities and challenges facing oversight committees as they relate to public financial management; and (iii) improving the capacity of parliamentary staff to carry out research for the Budget/Finance Committee as well as craft opinions and reports of the committee's activities.

2. Association of Supreme Audit Institutions for Portuguese Speaking Countries' Community – Angola, Brazil, Cabo Verde, Guinea Bissau, Mozambique, Portugal, São Tomé e Príncipe and Timor-Leste.

Knowledge surfaced through seminar discussions and conclusions will contribute to a global dataset on PALOP and TL parliamentary systems which will inform the development of future interventions including opportunities aimed at broadening access to training for parliamentarians and parliamentary staff from PALOP and TL parliaments through the World Bank's Open Learning Campus.

I. SEMINAR BACKGROUND

The High Level Seminar on Budget Legislative Oversight & External Control of Public Expenditure in the PALOP and Timor-Leste is the first of the foreseen project multi-country activities putting forward inter-institutional south-south cooperation and peer learning as a fundamental tool to enhance the beneficiaries' capacities. The seminar is promoting exchanges and synergies among the different countries' institutions based in their respective legal frameworks, practices and institutional/corporate culture. Not less important, the seminar is also using this multi-country platform to promote exchanges and synergies between the different stakeholders within each beneficiary country.

The budget is the most important economic policy tool of a government and provides a comprehensive statement of the priorities of a nation. As the most representative body, national parliaments are the appropriate place to ensure that the budget optimally matches a nation's development and poverty reduction objectives with available resources.

Effective parliamentary participation in the budget process establishes checks and balances that are crucial for transparent and accountable government and ensuring efficient delivery of public services.

According to the World Bank's recent studies on Legislative Oversight, legislatures in different countries play a wide variety of roles in the budgetary processes and budget cycles. Some are very actively involved, and some are not involved at all. Moreover, the role the legislature plays in many countries has changed over time and should continue to change in the future. These changing roles call into question the sources of information that are or may be made available to help the legislature participate in the budget process. Legislatures require reliable, unbiased information to be able to participate constructively in formulating, discussing, approving and overseeing the implementation of the budget. It is critical that legislatures and other relevant actors understand the complex interactions between the various factors and variables that can have an impact in achieving this goal.

In its most basic terms, an independent analytic budget capacity can put legislatures on a more equal footing with the executive branch. Interactions between supreme audit institutions and legislatures can provide critical information and know-how allowing the legislature to play a real role in the budget cycle.

The seminar is co-organized and co-financed by Pro PALOP-TL SAI and the World Bank Group, building from their respective records and recent experience in supporting PALOP-TL parliaments and supreme audit institutions promoting more accountable public financial management systems.

II. FOCUS OF THE SEMINAR

Parliament, Supreme Audit Institution and Ministry of Finance delegates will exchange views and experiences, tackling issues and challenges through different perspectives and putting forward their institutions' different roles and attributions in promoting budget legislative oversight, external control of public expenditure and budget transparency in their respective countries. Even though the seminar focus will be on legislative budget oversight, the Agenda and working sessions will bring on board the work and perspective of the other relevant actors in promoting effective legislative budget oversight: supreme audit institutions, ministries of finances, public and non-state actors.

The seminar Agenda is building upon baseline information gathered from the Pro PALOP-TL Annual Work Plan formulation missions carried out in the past 9 months in all PALOP and Timor-Leste, as well from the World Bank's applied research on the role of parliament in the budget process across varying parliamentary traditions, particularly in PALOP and TL.

Pro PALOP-TL SAI formulation missions used similar methodology and approach for all countries, namely Angola, Cabo Verde, Guinea Bissau, Mozambique, São Tomé e Príncipe, and Timor-Leste. Each formulation mission was preceded by a thorough desk review aiming to setup a snapshot of the beneficiary visited country with regards to capacity of supreme audit institutions, parliaments and civil society organizations to ensure external control, legislative budget oversight and public scrutiny of public accounts/expenditure in an independent and efficient manner.

On the other hand, the desk review also assessed the degree of budget transparency, in particular the capacity of respective Ministry of Finance (MoF) to present timely, credible and comprehensive budgets and fiscal information (in-year and end-year financial reports) in an accessible and user-friendly manner.

The main baselines and sources used for this assessment are the Open Budget Survey results and summary reports, as well as the Public Expenditure and Financial Accountability (PEFA) assessment reports (indicators related with budget credibility, budget comprehensiveness, budget transparency, legislative scrutiny, external control and audit, public participation in budget processes). This desk review was complemented with field assessment made during the formulation missions based on exchanges and interviews made as a preliminary step before the formulation of the annual work plans (AWPs).

Based on this data, a set of trends in terms of needs and shortfalls were identified in a country profile snapshot.

PERFIL DE PAÍS – SNAPSHOT ³

In the specific case of **Cabo Verde**, it is important to note that the country never had an OBS exercise and therefore those baselines could not be used on the basis of a desk review. The formulation mission customized the OBS using the parts related with the external control and budget transparency in working sessions with CA, Parliament and MoF. The mission also used the PEFA 2012 results, in addition to the WB GOVERNANCE INDICATORS (WBGI) and UNECA AFRICA GOVERNANCE REPORT (AGR II), to complement the country profiling snapshot.

In Cabo Verde, there is an independent court of auditors. The parliament committee responsible for budget oversight is the Commission for Planning and Budget (CPO) and there are no specific specialized cabinets or units responsible for budget and expenditure analysis. There is no organized Civil Society involved in scrutiny of budget process or working with parliament to improve the legislative oversight, analysis and information on expenditures and budget.

Despite the fairly strong budget Credibility, Comprehensiveness, Transparency and external control in Cabo Verde, the mission could identify persistent challenges (v.d. PEFA 2012 report). More detailed information on country profile will be provided to delegates as the seminar supporting documentation. The following should be highlighted:

Budget and Expenditure Reporting

1. Quality and comprehensiveness of fiscal reporting (in-year reports) need improvement, particularly with regards to financial assets and public debt.
2. Mid-year review is not made public, but is produced for internal purposes by the MoF.
3. End-year report is made public 24 months after the reference year.
4. The executive does not made public a report on the implementation of the SAI recommendations.

External Control, Scrutiny and Audit

5. The legal framework is being reviewed in order to align the SAI attributions and competencies with the best practices and international standards (ISSAI).
6. External control and scrutiny of the budget process are still the weakest within the Public Finances Management System.
7. External audit capacity remains weak, particularly with regard to local public entities (municipalities).
8. The late submission of the end-year reports by the executive (more than 2 years) is affecting the timing for submission of the SAI audit report.
9. The audit report is widely and proactively distributed, but the SAI does not produce a user friendly summary of the report.
10. The executive establishes the SAI budget, but there the funds are not sufficient to allow the SAI to carry out a more ambitious agenda of audits. Additionally, the legal framework is not very clear with regards to the scope of the SAI audits.

Parliamentary budget and expenditure oversight

11. Parliament has very limited capacity to amend the Executive's Budget Proposal and the executive can transfer funds between units and budget headings without prior approval from the parliament. This does not apply to supplementary funds that need prior approval from the parliament in order to allow expenditure.
12. Parliament needs to upgrade ICT systems in order to enhance efficiency in the legislative process. A customization of BUNGUENI is planned.
13. There is no formal legislative debate on the macroeconomics and budget assumptions prior to the presentation of the presentation of the Executive Budget Proposal.
14. The Parliament receives the budget proposal with less than 3 months before the beginning of the fiscal year.
15. The parliament does not have a specialized cabinet to support the commissions with budget and expenditure analysis. Parliament does not have the resources and practice to use external capacity to produce budget and expenditure analysis.

3. O diagnóstico de Angola está em curso

Public involvement in the budgetary process (including audit) and parliament oversight

16. There are no civil society organizations working in the field of budget transparency and external control.

Cabo Verde institutions and context enables good financial governance. The CA has improved its performances and efficiency considerably due to consistent technical support and assistance from development partners in the latest years, in particular UNDP and EU, but also bilateral cooperation with CA in Portugal and Brazil. Parliament in Cabo Verde has not much partners' assistance at this moment, particularly in the domain of budget oversight. Public involvement in budget processes, external control and legislative scrutiny is very limited and almost absent in Cabo Verde.

In the case of **Guinea Bissau**, the desk review included the analysis of PEFA 2009 and 2014 (final 2014 draft is accepted by all parties and includes all comments and contributions), in addition to the WBG and UNECA AGRIL. During the desk review it was not possible to use OBP reports on Guinea Bissau's budget transparency, external control and public involvement as baseline information. This was due to the fact that, like Cabo Verde, Guinea Bissau is not among the countries where the OBS has been carried out. Nevertheless, this exercise was partially carried out during the formulation mission allowing the project beneficiaries to complete the survey with the mission technical guidance.

As it is known, following the interruption of the constitutional order in 2012 and the subsequent international sanctions to the transitional authorities in Guinea Bissau, April 2014 General Elections were organized in line with international standards. Pro PALOP-TL SAI formulation mission was organized in the aftermath of the normalization of the constitutional order and Guinea Bissau newly elected political authorities relations with its international partners.

The mission's assessment confirmed the following PEFA 2014 highlighted weaknesses in the field of budget transparency, external control and public involvement in the budget process in Guinea Bissau. This assessment includes information collected through the completion of relevant parts of the OBS during the formulation of the AWP.

Relatório de Despesas e Orçamento

1. There are no bank reconciliations.
2. Weak capacity to collect and process information allowing to verify if resources are effectively allocated (cash or in-kind) to these primary units responsible for service delivery (schools, health centres, etc.) against the approved budget. This exercise is done recently for the past three years, but it is still quite weak.
3. Quality and comprehensiveness of fiscal and budgetary information (in-year and end-year reports) is still weak and need to be improved.
4. End-year report (CGE) was produced last in 2010 and it is not considered public because it was never audited by the CA (on top of the timeliness).
5. Executive's mid-term revision is not produced even for internal purposes.
6. Final audit of the executive's accounts (Audit Report or Parecer da CGE) was never produced by the CA.
7. The Citizens' Budget (simplified version of the Enacted Budget) was never produced and is not public.
8. Inexistent access to budget and fiscal information during the year (in-year and end-year reports) in a friendly manner and online.

In general terms, 2014 PEFA conclusions (covering fiscal information from 2009 until 31.12.2013) and OBS informal data show no improvement in budget and expenditure reporting when compared with 2009.

External Control, Scrutiny and Audit

9. Legal framework defining independence of CA, financial independence and capacity to remove the head of the SAI, need to be aligned with international standards.
10. Both external control from Court of Auditors and Legislative scrutiny from Parliament are very weak.
11. CA never prepared an audit report (Parecer) of the executive's end-year report (CGE) and this is hampering seriously the publicity and accessibility of the executive's 2009 and 2010 final reports (CGE), considered until now as not public.
12. CA never submitted any of its audit report (on public institutions) to the legislative and these audits cover less than 50% of the public and executive expenditures.
13. Budget legislative oversight is considered very limited, regardless of the parliament theoretical capacity to discuss and oversee the executive's fiscal policy and associated expenditure information.
14. Coordination between Parliament and Court of Auditors and other financial control institutions (e.g. Inspeção Geral das Finanças, IGF), including information sharing and access to reports, does not exist.

Parliamentary budget and expenditure oversight

15. There are extreme time constraints to allow an effective discussion of the budget law by the parliamentary committees.
16. The time allocated for parliamentary scrutiny and oversight is competing with the time allocated for legislation (including legislative revision) of the budget law.
17. Very limited technical capacity and in-house expertise (administration and committees) and access to external capacity in budget/expenditure analysis, macroeconomics and public financial matters.
18. In general, rules and procedures setting limits for budget reallocations are quite flexible providing substantial latitude to the executive that is allowed to proceed with any changes during the implementation and report these changes in the end-report.
19. There are no consultations or discussions between the executive and the legislature during budget formulation.

Public involvement in the budgetary process (including audit) and parliament oversight

20. Public involvement is in-existent with regards to legislative budget oversight and court of auditors' external control or executive's budget cycle.

In the context of **Mozambique**, it is important to note that the baselines used were outdated, since the OBS results available refer to the period going from 2010 to December 2011 (there was an ongoing OBS in 2014 for the forthcoming period, but the results were not yet available), while the PEFA report available covers the period 2007-2010 (just part of 2010). Since, considerable progress was made in Mozambique and the baselines are no longer the same. The complementary assessment made during the formulation mission allowed to refine the baselines for Mozambique evolving context.

In general terms, since December 2011, Mozambique registered sound and positive progress regarding budget transparency and external control. With regards to the involvement of the public in the budget process (including audit), this progress was slower and there are considerable shortfalls remaining.

In Mozambique, there is not an independent court of auditors. The attributions of the court of auditors are captured by the 3rd section of the administrative court. The parliament committee responsible for budget oversight is the Commission for Planning and Budget (CPO) and there are no specific specialized cabinets or units responsible for budget and expenditure analysis. Civil Society is organized and very involved in scrutiny of budget process, supporting also CPO with analysis and information on expenditures and budget. Despite of the progress, the mission could identify the following remaining challenges:

Budget and Expenditure Reporting

1. Weak capacity to collect and process information allowing to verify if resources are effectively allocated (cash or in-kind) to these primary units responsible for service delivery (schools, health centres, etc.) against the approved budget.
2. Quality and comprehensiveness of fiscal and budgetary information (in-year and end-year reports) is still weak and need to be improved.

External Control, Scrutiny and Audit

3. More comprehensive and refined information is needed on the financial performance of the institutions and programmes in order to enhance accountability.
4. Considering the legal and effective decentralization of the supreme audit institutions, now present at provincial level, there is a considerable challenge to support and enhance these courts at provincial level, as well as to promote institutional coordination and avoid overlapping attributions and scope of work in a legal context of decentralized institutional independence/interdependence.
5. Coordination with other financial control institutions (e.g. Inspeção Geral das Finanças, IGF), including information sharing and access to reports, needs to be enhanced.
6. Audit processes (including court decision – julgamento das contas) need to be accelerated to better serve the budget cycle.
7. Public involvement and access in external control and court of auditors' activities need and should be improved.
8. The court of auditors needs to develop a system to register the recommendations of the court's audit report and monitor its degree of implementation by the executive and public companies.

Orçamento parlamentar e supervisão de despesas

9. There are considerable time constraints to allow an effective discussion of the budget law by the parliamentary committees.
10. The time allocated for parliamentary scrutiny and oversight is competing with the time allocated for legislation (including legislative revision) of the budget law.
11. Very limited technical capacity and in-house expertise (administration and committees) and access to external capacity in budget/expenditure analysis, macroeconomics and public financial matters.

12. In general, rules and procedures setting limits for budget reallocations are quite flexible providing substantial latitude to the executive that is allowed to proceed with any changes during the implementation and report these changes in the end-report.
13. The same kind of constraints were signalled with regards to the parliamentary scrutiny of the SAI audit report: lack of staff and MPs capacities to effectively follow-up the audit reports, lack of time in the parliament agenda (and timing for the release of the audit report) to allow the MPs to approve the report (and Parecer) sooner in the fiscal year.

Public involvement in the budgetary process (including audit) and parliament oversight

14. The public involvement has improved considerably since 2011, but it is still considered quite limited with regards to the opportunities and capacity to follow and be involved in the budget formulation and implementation processes, as well as in the external control ensured by the SAI and the Parliament.

In *São Tomé e Príncipe*, the mission was preceded by a desk review using PEFA 2013 report and 2012 Open Budget Survey results. The conclusions of both reports were somehow aligned with the mission's findings regarding external control and parliamentary/civil scrutiny of public finances, accounts and expenditures.

The mission findings confirmed the desk review analysis and conclusions and are resumed as follows:

1. Court of Auditors' staffs need training in specific areas and techniques of concomitant audit.
2. There is a new proposal to enhance the legal framework and introduce some of the ISSAI. Core stakeholders need to be aware of the changes and its impact.
3. The use of ICT in the work of the CA is very limited or inexistent. The introduction of such management systems would improve the work of the CA and its efficiency.
4. Outreach and communication of CA needs a serious boost. The public is almost not involved in the work and planning of CA's actions.
5. MoF PFM system is facing some challenges that impact negatively its ability to produce mid and end of year financial statements (reports). MoF needs support to gain ownership on the PFM system and produce in sustainable way the fiscal information needed for the external control. The budgetary process, in particular the reporting, needs to become more transparent, particularly with regards to the financial reports (mid and end year).
6. Parliamentary oversight of budgetary process is weak and very limited.
7. Parliament permanent commissions need training to oversee more efficiently the growing gap and variance between approved budgets and effectively implemented budgets.
8. There is a clear need to complete the ongoing introduction of ICT in the work of parliament. Databases and management systems will enhance transparency and accountability in the parliament.
9. Gender awareness in policy and expenditures oversight is inexistent and could become an important way to mainstream gender balance and equity. The permanent commissions and gender parliamentary network will be trained to carry out gender based budget and expenditure analysis.
10. There are no existing projects or actions involving civil society in the field of external control and scrutiny of public affairs and expenditure.

In *Timor-Leste*, the mission was preceded by a desk review using PEFA 2010 report and 2012 Open Budget Survey results, as well as progress narrative reports of UNDP parliamentary strengthening projects. The conclusions of both PEFA 2010 and OBS 2012 are outdated and do not reflect the current country context. Positive steps have been taken during 2010-2012 that led to improvement in a number of important areas, however, important weaknesses in PFM systems and processes that have either remained unchanged or worsened. Considerable progress was made since these reports were produced, in particular:

Budget and Expenditure Reporting

1. Satisfactory progress has been recorded in the process of monitoring and controlling of, and prompt action to recover, cash balances owed to Government. This is attributed to the reconciliation of GOTL bank accounts and clearance of unexplained differences and reconciliation and clearance of due suspense accounts and advances taking place on a more regular basis. Information on the provision of budget resources to primary service delivery units by districts remains inadequate
2. The in-year budget information is availed to the public through the Budget Transparency Portal and other means on a quarterly basis with a lag of about two months.
3. GOTL produces consolidated financial statements in adherence to Cash Based IPSAS, Part 1. Annual financial statements have been prepared by MOF, and audited and certified by the independent commercial auditor in a consistent and timely manner

External Control, Scrutiny and Audit

4. The National Parliament has made steady improvements in the process of scrutinizing proposed Budgets and the annual financial statements and is acquiring an increasing institutional understanding of the work required. There are, however, considerable capacity shortcomings that curtail the effectiveness of parliamentary scrutiny. Parliament budget discussion improved considerably, but public involvement decreased.
5. In the absence of a Supreme Audit Institution the primary role of external auditor has been routinely contracted by GOTL to a commercial audit firm. The enactment of the Law on the Chamber of Accounts (CA) in 2011 marked the formal creation of the institutional framework for public external audit, albeit with an interim mandate. This is the first step in the direction of establishing a public external audit process as prescribed in the Constitution and in legislation, and in line with INTOSAI standards. There will also be need for considerable human and organisational capacity building in years to come.
6. Nevertheless, the Chamber of Accounts (SAI) have since produced the Audit Report in due time among other thematic audits it has been carrying out.

The mission had to carry out onsite assessment since the PEFA 2014 is not publicly available (assessment used only for the BTOR and not for sharing to persons not included in the distribution list) and OBS is just starting. The results of the mission's assessment are outlined below:

1. In recent years, Timor-Leste has been undergoing enormous public investments that involve huge fluxes of investment. The CA's staffs need training in specific areas to deal with these new programmes moving from the legality approach towards the results and good value for money approach in external auditing.
2. The CA will need to be better equipped to ensure efficient audit of the executive accounts through the free balance system. This means that the auditors and judges need to be familiarized with audit techniques in informatics accounting systems. On the other hand, synergies between audit procedures and the system need to be fostered and the CA auditors will need training in accounting systems like IPSAS and respective reporting systems (IFRS).
3. The use of ICT in the work of the CA is very limited or inexistent. The introduction of such management systems would improve the work of the CA and its efficiency.
4. Outreach and communication of CA needs a serious boost. The public is almost not involved in the work and planning of CA's actions.
5. CA is now starting to develop audit guidelines and will need to streamline INTOSAI best practices and ISSAI in its guidelines.
6. CA, Parliament and MoF need to discuss how to deal with the consequences of the new legal provision requiring a state budget rectification in case of foreseen low delivery (under 70%) by the end of the 3rd quarter. This new requirement will have negative impact in the timing for the discussion of the Audit recommendations and follow-up when discussing/approving the Budget Executive Proposal. There is high probability that it will result in having the budget approved after the beginning of the fiscal year (by February) with all consequences in terms of indicators for the strength of the legislature and SAI with regards to oversight of budgetary process, external scrutiny and audit.
7. Parliament permanent commissions need training to oversee more efficiently the growing gap and variance between approved budgets and effectively implemented budgets. The parliament research unit needs to be strengthened in order to provide effectively budget and expenditure analysis using best practices. Additionally, national ownership must be through national skilled officials working in such a unit which was never done effectively until now.
8. There is a clear need to enhance the foreseen introduction of ICT in the work of parliament. Databases and management systems must be setup since this will enhance transparency and accountability in the parliament.
9. Gender policies and national targets lack follow up at the level of expenditures and budget implementation. There are no tools allowing oversight at the level of expenditures and budget implementation, even though this could become an important way to mainstream gender equity. The permanent commissions and gender parliamentary network need to be trained to carry out gender based budget and expenditure analysis.
10. The civil society is quite active in the field of budget transparency and promoting access to budget and fiscal information. Nevertheless, public involvement in budgetary process is decreasing very fast, public involvement in parliament oversight or legislative work is also regressing and there are no interaction between the public and the SAI.

III. WORKING SESSIONS METHODOLOGY

The Agenda is a 5-day windowpane allowing delegates to look deep into the problematic stated in the background. This will be achieved in an adult peer learning context putting forward exchanges of experiences facilitated by cutting edge know-how and knowledge in the field of legislative budget oversight and public expenditure external control.

Academic theory will be seconded by applied knowledge and practice in the specific legal, institutional and human context of the PALOP and Timor-Leste. Guest speakers and expert facilitators will present the state of the art on the Agenda topics mixing global and local perspectives in sessions that will be held in plenary sessions as well as in working group sessions. National Delegates from the PALOP and Timor-Leste will facilitate working sessions to share local specific context representing their respective supreme audit institutions and parliaments. Each session will have a clear Learning Outcome (LO) and a Key Understanding (KU) setting clear limits to what is expected for the session to discuss – LO & KU are specified in the Agenda.

All the sessions will be audio video recorded to later serve for an eLearning Module on Legislative Budget Oversight & External of Public Expenditure in the PALOP and Timor-Leste using as storyboard the Agenda and as content the live discussions, PowerPoint presentations and content shared during the seminar. Short sketches with National Delegates as frontline respondents will capture the seminar dynamics and participants' expectations. Longer and more structured interviews with preselected personalities will address important topics discussed in the seminar in the context of the PALOP and Timor-Leste – these will be less in number but longer in time. Finally, a hard talk session will allow delegates to bring forward the bottlenecks and indent best practices in a free style discussion.

As referred above, the seminar will integrate a variety of pedagogic and communication techniques in order to ensure efficient and interactive learning through participative and adult learning methods.

- **Presentations** serve to introduce delegates to the topics and case studies. Timeframe for guest speakers and expert facilitators' presentations will be limited in order to foster interaction and discussion between the delegations. In order to ensure that delegates capture the seminar's key understandings, guest speakers, expert facilitators and delegates will be invited to use PowerPoint presentations that will be made available after the seminar closure online in Pro PALOP-TL SAI website @ www.un.cv/propalop-tl-sai.
- **Case Studies** are based in empirical examples and applied knowledge, practice and specific context related cases with lessons learned for the delegates. Each country delegation will have the opportunity to expose country specific cases and examples in a peer learning context putting local realities against a global background and best practices.
- **Working groups** will allow delegates to work in team, discuss more in depth some topics and thematic and find inclusive solutions and responses to the challenges.
- **Facilitation notes** are the key notes and resources supporting each guest speaker, expert facilitator and national delegation presentation. The facilitation notes must be submitted in advance to the seminar executive commission in order to include them in the seminar resources and folders.
- **Audio & video recording** will cover all sessions to later serve for an eLearning Module using the Agenda and the seminar content as storyboard.
- **Evaluation** of all sessions will be provided in the end of each day and will address each session in specific targeting the content provided, the facilitation and presentations and the logistics. Evaluation will provide quantiquitative data that will allow future training to build effectively from the seminar shortfalls.
- The **seminar working language** of the seminar will be Portuguese and simultaneous translation for English will be ensured for all plenary sessions and presentations.

A team of four rapporteurs will ensure the reporting of each day: two will cover the working sessions in the morning and two will cover the working sessions in the afternoon. Two teams of four rapporteurs will ensure reporting of the 5 days. Working group sessions will be covered by rapporteurs identified within each group.

IV. SEMINAR EXPECTED RESULTS AND PRODUCTS/OUTCOMES

The seminar was conceived and organized in order to promote the principles of national and beneficiary ownership; efficiency of international aid to development; harmonisation and alignment of donor and development partners behind national priorities, as stated in the Paris 2005 Declaration, Accra 2008 Agenda for Action and the Busan Partnership.

The seminar expected results are:

1. Delegates share experience and enhance their knowledge on legislative budget oversight and external control of public expenditure in the specific legal, institutional and Human Resources contexts of different PALOP and Timor-Leste.
2. A final narrative and financial report capturing the results of the working sessions and the seminar's main products/outcomes is produced and available in Portuguese and English Languages in a timely manner.
3. An eLearning module on the seminar content and storyboard is produced and available in Portuguese and English Languages.

The seminar products/outcomes are:

- a. Delegates Handbook (Portuguese and English versions) – includes Seminar’s Terms of Reference, Agenda, Logistics Note and Delegates’ list;
- b. Delegates Pack – includes the delegates handbook, seminar support material and delegate memory stick with all seminar supporting documentation;
- c. Seminar visibility materials – includes up to two banners; up to two rollups; all seminar supporting materials;
- d. Seminar final narrative and financial report – includes all seminar contents;
- e. Seminar audio-visual materials – includes all recording and interviews captured during the seminar;
- f. Seminar eLearning Module (Portuguese and English versions) – design on the basis of the seminar working sessions, content and agenda.

V. SEMINAR EXECUTIVE COMMISSION & BOARD OF SEMINAR EXECUTIVE COMMISSION

In order to ensure efficiency in the seminar organisation an executive commission was constituted. The commission will have two working groups: the group responsible for the seminar logistics and the group responsible for content management, communications and visibility. The commission will have a board co-chaired by one representative of Cabo Verde Parliament, one representative of Court of Auditors in Cabo Verde, and one representative of UNDP Cabo Verde/Pro PALOP-TL PMU . One representative of the EU delegation in Cabo Verde will be on the board of the seminar executive commission.

The seminar executive commission will have the responsibility to organise efficiently the seminar and to ensure that all seminar products/outcomes are available delivered in due time. The executive commission board will have the responsibility to oversee the executive commission’s working groups results and, ultimately, to ensure that the seminar products are delivered by the working groups.

The Executive Commission Board is composed by the following members:

One representative of the following institutions: Cabo Verde Parliament, Cabo Verde Court of Auditors, UNDP Country Office in Cabo Verde, World Bank and European Union Delegation in Cabo Verde.

The Seminar Executive Commission is composed by the following members:

For further details, refer to the Delegates’ List in the Logistics’ Note.

The rapporteurs’ team is composed by the following members:

For further details, refer to the Delegates’ List in the Logistics’ Note.

4. Estratégias através das quais os delegados demonstram o nível de domínio e proficiência de KU da sessão.

5. Conhecimentos adquiridos pelos delegados através da sessão: teoria, princípios, know-how, a prática, o quadro jurídico, etc.

6. Program Management Unit – Unidade de Gestão do Programa.

AGENDA

Sunday, March 8, 2015 - Delegates Arrive

Day 1 - Monday, March 9, 2015		
TIME	SESSION	RESOURCE TEAM
8:30am	Registration	
9:00am	Opening/Welcome Welcome Speeches. Opening remarks and review of agenda followed by an introduction of participants and their expectations of the conference. The session is followed by a group photo.	Rapporteurs 1&2
10:30am	Break	
11:00am	Session 1: External Control of Public Finances & Expenditures in the PALOP and Timor-Leste – Country Assessment results This session will be based in a presentation of an overview of the Pro PALOP-TL SAI country assessment results on External Control of Public Finances, Access to Public Accounts & Expenditure, and Public engagement in budget cycles in the PALOP and Timor-Leste. Learning Outcome: Delegates will be informed on country profiles regarding external control of public expenditures and budget transparency.	GODINHO GOMES, Ricardo Head of Pro PALOP-TL SAI, UNDP Project Manager. ricardo.g.gomes@cv.jo.un.org Rapporteurs 1 & 2
12:00pm	Lunch	
1:00pm	Session 2: Parliament and the State Budget This session provides an introduction to the budget, examining the definition and objectives of the budget as well as its components and relationship with Parliament. Delegates will explore the entry points and tools for Parliament to engage in the budget process within the context of public financial management, including budget preparation, analysis/enactment, implementation, and audit. In addition, the session will provide an overview of measurement frameworks as well as global parliamentary benchmarks and indicators Learning Outcome: By discussing the budget process and relevant global measurement frameworks, delegates will develop a common understanding of the context within which Parliaments engage in the budget cycle and the key issues that make for effective parliamentary scrutiny.	O'BRIEN, Mitchell Senior Governance Specialist Parliamentary Strengthening Program, World Bank. mobrien@worldbank.org Delegate from the Parliament of Cape Verde. Rapporteurs 3 & 4
2:30pm	Break	
3:00pm	Session 3: Recent Findings from Global Research Emerging research focuses on the comparative dimensions of parliamentary oversight of the budget both between and within different parliamentary traditions. This session will draw on the findings from ongoing analysis aimed at identifying trends, benefits, challenges, and emerging practices of parliamentary oversight committees in Anglophone and Francophone systems. Delegates will be introduced to online platforms which provide access to global and regional parliamentary network knowledge on budget oversight. Learning Outcome: In this session, delegates will gain a better understanding of the similarities and differences of various parliamentary traditions and have an opportunity to reflect on how PALOP and TL parliaments compare. Delegates will also learn about areas in which further data needs to be harvested.	BENSKY, Miriam Governance Specialist Parliamentary Strengthening Program, World Bank. mbensky@worldbank.org Delegate from the Mozambique Parliament. Delegate from the Angolan Parliament. Rapporteurs 3 & 4
4:30pm	Session 4: Presentation of Portuguese Language Corner in AGORA – the Global Portal for Parliamentary Development Community	GEUNIS, Lotte UNDP BDP Parliament strengthening expert. lotte.geunis@undp.org Rapporteurs 3 & 4
5:00pm	Conclusion	
7:00pm	Delegates are invited to a dinner hosted at the Hotel Praiamar following the Seminar	

DAY 2 – Tuesday, March 10

TIME	SESSION	RESOURCE TEAM
9:00am	Report Back: Group 1 will report back on the highlights from Day 1	Rapporteurs 5 & 6
9:15am	Session 5: The Role of SAIs in Effective Parliamentary Oversight This session aims to examine the types of audits conducted by SAIs in PALOP & TL jurisdictions. Delegates will discuss financial and compliance audit reports and recommendations, as well as the emerging practice of conducting performance audits in non-Anglophone systems. Learning Outcome: Delegates will share experiences and access comparative applied knowledge on the capacity to ensure external control of public expenditures by their respective supreme audit institutions.	AFROSAI representative Representative from Mozambique SAI. Representative from Guinea-Bissau SAI. Rapporteurs 5 & 6
10:45m	Break	
11:15am	Session 6: The Relationship between SAIs and Finance Committees The ability of parliaments to provide effective oversight is dependent on both the quality of information they are privy to as well as the working relationship with other oversight bodies. This session will explore the benefits of collaboration and coordination between Finance Committees and SAIs in oversight of government spending, highlighting the working relationships between SAIs and Parliaments in PALOP countries and TL. Delegations will surface their country-specific practices as they relate to SAI independence, reporting relationships with parliament, conferral of reports/opinions, and mechanisms for follow-up on implementation of recommendations. Learning Outcome: Delegates will contribute to a mapping exercise aimed at surfacing and identifying trends between delegations on the working relationship between parliamentary oversight committees and SAIs, with an eye for identifying good practice.	Facilitators: • Mitchell O'Brien • Miriam Bensky Rapporteurs 5 & 6
12:30pm	Lunch	
1:30pm	Session 7: Access to budget data Parliaments need accurate information in order to effectively fulfill their mandates, including independent budget analysis and up-to-date budget implementation data. This session will explore resources available to budget committees, including parliamentary budget offices, IFMIS, BOOST and research units. Learning Outcome: A panel discussion with representatives from Ministries of Finance which employ IFMIS will provide delegates an opportunity to learn about data that is managed by the Ministries and how it could serve as a data point for parliaments to fulfill their oversight function.	Facilitators: • Mitchell O'Brien • Miriam Bensky Panel: • Ministry of Finance, Timor-Leste (FreeBalance) • Ministry of Finance, São Tomé e Príncipe (SAFE-e) • Ministry of Finance, Cabo Verde (SIGOF) Rapporteurs 7 & 8
3:00pm	Break	
3:30pm	Session 8: Using PEFA as a Self-assessment Framework The PEFA Framework was created as a common instrument to provide empirical evidence for improving macro fiscal discipline, stability and creation of incentives for better resource allocation and operational efficacy within PFM systems. In recognition of the important role of key accountability institutions in sound and effective PFM systems, the framework features key indicators focused on external audit and parliamentary scrutiny of the budget. Delegations will apply the PEFA Framework as a self-assessment tool and discuss their findings with the plenary. Learning Outcome: Delegates will gain an in-depth view as to why the PEFA Framework is relevant and valuable to understanding the effectiveness of parliaments and SAIs as they play a key role in strengthening governance and thus economic growth and service delivery.	UMARJI, Mariam Managing Partner, MB Consulting mariam@mbconsulting.co.mz Rapporteurs 7 & 8
5:00pm	Conclusion	

DAY 3 – Wednesday, March 11

TIME	SESSION	RESOURCE TEAM
9:00am	<p>Report Back: Group 2 will report back on the highlights from Day 2</p>	Rapporteurs 1 & 2
9:15am	<p>Session 9: The Role of Committees A participatory methodology will allow Delegates to discuss current practices in their committees, specifically focusing on mandate, format, activities, hearings, and secretariat support.</p> <p>In addition, as an institution tasked with holding the Government to account, parliamentary committees can look to and collaborate with other key demand-side accountability actors, leveraging resources, skills, and information in order to maximize impact. This session will explore entry points for parliaments to collaborate along the budget cycle with civil society organizations, citizens, and the media.</p> <p>Learning Outcome: Delegations will have the opportunity to learn from their peers about the form and function of their oversight committees and ways in which they leverage relationships with demand-side actors to fulfill the mandate of the committee. Delegates will begin to discuss and identify good practice as they share their experiences.</p>	<p>O'BRIEN, Mitchell Rapporteurs 1 & 2</p>
10:45m	Break	
11:15am	<p>Session 10: Hard Talk – Debating the bottlenecks & identifying good practice in PALOP & TL Based on discussions carried out over the past 2 ½ days, delegates will have an open discussion, free style and roundtable approach, facilitated by 4 to 6 personalities (representing the legislatures, SAI, MoF, Donors/Partners), allowing to bring forward main constraints and bottlenecks and, simultaneously, to take stock of trends and good practices of parliamentary budget oversight and external audit within the jurisdictions, as well as identify areas for further examination.</p> <p>Learning Outcome: Delegates will share experiences and compare best practices on parliamentary budget oversight and external audit within their respective jurisdictions.</p>	<p>Facilitators: • Mitchell O'Brien • Miriam Bensky</p> <p>Delegates to be identified during the seminar.</p> <p>Rapporteurs 1 & 2</p>
1:00pm	Lunch	
2:00pm	<p>Session 11: Case Study – Legal framework on Extractive Industries – actors & roles (the Mozambican experience) This session's discussion will focus on Mozambique's recent experience in managing its coal and gas mega-projects. Over the last decade, and most recently since 2008, Mozambique has identified large gas deposits that will place the country among the world's top gas producers. Mozambican institutions had to quickly adapt to their place on the international stage of multinationals, as well as to prepare and adjust to adequate legislation. This exercise demanded a collective effort from the executive, in direct collaboration with the parliament. Which lessons were learned from the Mozambican experience? What difficulties has the executive faced in dealing with parliament, despite the presence of political will, and vice versa?</p> <p>Learning Outcome: Delegates will have an in-depth knowledge of the Mozambican experience and challenges in setting up efficient legislative oversight and external control practices and legal frameworks.</p>	<p>MUTHISSE, Gabriel Economist, Former Minister in Mozambique with experience and responsibilities in negotiations for the extractives projects. gabriel.muthisse91@gmail.com</p> <p>Rapporteurs 3 & 4</p>
3:30pm	Conclusion	

DAY 4 – Thursday, March 12

TIME	SESSION	RESOURCE TEAM
9:00am	Report Back: Group 3 will report back on the highlights from Day 3	Rapporteurs 5 & 6
9:15am	Session 12: Case Study on Financial oversight and accountability mechanisms targeting megaprojects with huge fluxes/sources of revenue This session would be informative and would allow delegates to better map the links between external control and legislative oversight of these new sources of public revenue and expenditure/investment, as well as the best practices in this field. Focus will be on the PALOP and Timor-Leste context, considering that 5 out of 6 of them have extractive industries potential (except eventually Cabo Verde) and 2 of them already have sovereign wealth funds. Learning Outcome: Delegates will be informed on existing legal mechanisms allowing the independent scrutiny and external control of such instruments.	Rapporteurs 5 & 6
10:45m	Break	
11:15am	Session 13: Case Study cont'd –Sovereign Wealth Funds - SWF (Not confirmed) This session will allow delegates to understand how the SWF is structured and its corporate governance works. Delegates will also be able to discuss existing legal mechanisms allowing the independent scrutiny and external control of the SWF. Learning Outcome: Delegates will be informed on the structure and corporate governance practices of sovereign wealth funds and also be able to discuss existing legal mechanisms allowing the independent scrutiny and external control of such instruments.	Rapporteurs 5 & 6
12:30pm	Lunch	
1:30pm	Session 14: Case Study cont'd –Sovereign Wealth Funds - SWF (Not confirmed) This session will allow delegates to understand how the SWF is structured and its corporate governance works. Delegates will also be able to discuss existing legal mechanisms allowing the independent scrutiny and external control of the SWF. Learning Outcome: Delegates will be informed on the structure and corporate governance practices of sovereign wealth funds and also be able to discuss existing legal mechanisms allowing the independent scrutiny and external control of such instruments.	Rapporteurs 7 & 8
3:00pm	Break	
3:30pm	Session 15: Case Study cont'd – Pensions Funds This session will allow delegates to understand how these funds should be structured and their corporate governance best practices. Learning Outcome: Delegates will be informed on the structure and corporate governance practices of pension funds and also be able to discuss existing legal mechanisms allowing the independent scrutiny and external control of such instruments.	ISAAC PAQUETE, Fernando Former Technical Specialist – Europe and International at The Pensions Regulator. fisaacpaquete@hotmail.com Relatores 7 & 8
5:00pm	Conclusion	

DAY 5 – Friday, March 13

TIME	SESSION	SOURCE TEAM
9:00am	<p>Report Back: Group 4 will report back on the highlights from Day 4</p>	Rapporteurs 1 & 2
9:15am	<p>Session 16: Showcase – External control and legislative scrutiny of political party and electoral campaigns accounts This session will allow exchanges of experiences and group sessions will dig deep into the different legal, political, institutional contexts. Discussions will be led on the basis of the practical example of how Brazil is tackling illegal political financing, highlighting the roles of external control, legislative scrutiny and judiciary.</p> <p>Learning Outcome: Delegates will discuss challenges to ensure effective external and independent control of political party and electoral campaigns accounts with all potential implications and impact of illegal political financing. The discussion will be based in the specific context and experience of Brazil.</p>	<p>Ministra CARMEN LUCIA ANTUNES ROCHA Minister, Vice-President of Brazil Supreme Federal Court and National Justice Council. rochacar@uol.com.br</p> <p>Rapporteurs 3 & 4</p>
10:45m	Break	
11:15am	<p>Session 17: Showcase cont'd – the example of Brazil and the law for fiscal accountability (LeiFichaLimpa)</p> <p>Learning Outcome: Delegates will discuss the practical case of the Brazilian Law for Fiscal Accountability and its impact in politics, governance and accountability of public servants. Links between external control and legislative oversight of public expenditures with governance and accountability will be highlighted.</p>	<p>Ministro JOÃO OTAVIO DE NORONHA Inspector General of the Electoral Justice and Director of the National School for training and professional enhancement of magistrates in Brasil jotavio@stj.jus.br</p> <p>Rapporteurs 5 & 6</p>
12:30pm	Lunch	
1:30pm	<p>Session 18: Showcase cont'd – the example of Brazil and the law for fiscal accountability (LeiFichaLimpa)</p> <p>Learning Outcome: Learning Outcome: Delegates will discuss the practical case of the Brazilian Law for Fiscal Accountability and its impact in politics, governance and accountability of public servants. Links between external control and legislative oversight of public expenditures with governance and accountability will be highlighted.</p>	<p>Juiz PAULO DETARSO TAMBURINI SOUZA Judge, Secretary-General of the National School for training and professional enhancement of magistrates. paulo.tamburini@enfam.jus.br</p> <p>Rapporteurs 7 & 8</p>
3:00pm	Break	
3:30pm	Official launching of Pro PALOP-TL SAI website	Project Management Unit of Pro PALOP-TL SAI.
3:45pm	<p>Closure/Farewell Closing Speeches</p>	

Saturday, March 14, 2015 - Delegates Depart

LOGISTIC NOTE

BACKGROUND

The High-Level Seminar on Budget Legislative Oversight & External Control of Public Expenditure in the PALOP and Timor-Leste is the first of the foreseen project multi-country activities putting forward inter-institutional south-south cooperation and peer learning as a fundamental tool to enhance the beneficiaries' capacities. The seminar is promoting exchanges and synergies among the different countries' institutions based in their respective legal frameworks, practices and institutional/corporate culture. Not less important, the seminar is also using this multi-country platform to promote exchanges and synergies between the different stakeholders within each beneficiary country.

The seminar is co-organized and co-funded by UNDP/Pro PALOP-TL SAI (Pro PALOP-TL SAI is a project financed by the European Union and administered by UNDP) and the World Bank Group, building from their respective records and recent experience in supporting PALOP-TL Parliaments and Supreme audit institutions promoting more accountable public finances management systems.

GENERAL INFORMATION ABOUT THE EVENT

1. DATE OF EVENT

The High- Level Seminar on Budget Legislative Oversight & External Control of Public Expenditure in the PALOP and Timor-Leste will be held on 9-13 March 2015, in Praia– Cabo Verde

2. VENUE OF SEMINAR

The Seminar will be held at **the National Assembly of Cabo Verde, Praia, Cabo Verde**



Endereço : Achada S. António, Praia, Ilha de Santiago, Cabo Verde.
Telefone : (+238)2608000
Fax : (+238)2622660
Site : <http://www.parlamento.cv/>

3. THEME

“Budget Legislative Oversight & External Control of Public Expenditure in the PALOP and Timor-Leste”

4. OFFICIAL HOST

The High-Level Seminar on Budget Legislative Oversight & External Control of Public Expenditure in the PALOP and Timor-Leste is officially hosted by the National Assembly of Cabo Verde and co-organized by UNDP/Pro PALOP-TL SAI and the World Bank Group.

5. REGISTRATION

Registration desk will be open on 9 March 2015 start from 08.00 – 18.00 and 10 March 2015 from 08.00 – 18.00 at the Entrance of the Assembly Hall.

All delegates should do the on-site re-registration to obtain their **Delegate Participant Handbook** and identification (badge) to join the whole program of High Level Seminar.

6. WORKING LANGUAGE

The Seminar will be conducted in Portuguese. Interpretation services will be made in English. Documentation will be in both languages: Portuguese and English.

7. TRANSPORT & PERDIEM

Pro PALOP- TL SAI will sponsor up to a maximum of five representatives Delegates airline tickets of each National Delegation (Angola, Guinea-Bissau, Mozambique, São Tomé e Príncipe, e Timor-Leste. Each national delegation will be composed of two representatives of the respective Parliament, two representatives of the respective supreme audit institution (Court of Auditors) and a representative of the Ministry of Finance.

For logistical reasons, the aforementioned institutions who wish to be represented by more delegates than those mentioned above, should ensure their costs and seek prior approval from the Seminar Executive Committee.

Airline tickets will be sponsored by the project in accordance with UNDP rules and procedures, meaning in Economy Class and via the most direct and less expensive route.

Institutions may request ticket upgrades, but they have to directly assume the related additional costs.

Tickets will be purchased locally by the UNDP Office in the country of origin.

Delegates financed by the Pro PALOP- TL SAI will receive per diem according to UNDP rules and procedures. Per diem will be based on the actual costs related to food and accommodation during the period of stay of the Delegates in Praia (or in transit) as part of their participation in the Seminar.

The costs related to local transportation, catering, conference room, supplies and other logistical aspects will be covered by the Pro PALOP- TL SAI and the World Bank Group.

8. ACCOMODATION

Delegates will be accommodated in the same hotel to ensure adequate logistical and protocol support, as well to ensure a more efficient transportation to the Seminar venue.

The National Delegates' accommodation costs will be fully covered by the World Bank Group. This does not apply to the resource persons and delegations representatives that are not from the PALOP and Timor-Leste. Participants will be accommodated in Hotel Oásis Praia Mar <http://www.oasisatlantico.com/pt/praiamar/>

Hotel Oásis Praiamar
Prainha, Cidade da Praia, Santiago
Telefone (+238) 260 8440
Email praiamar@oasisatlantico.com



7. Pro PALOP TL- SAI is fully funded by the European Union and administered by UNDP

9. CONTACTS

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World Bank Group

- Miriam Bensky, Governance Specialist, Parliamentary Strengthening Program
mbensky@worldbank.org

GENERAL INFORMATION ABOUT PRAIA

1. VISA /AIRPORT TAX

Participants can get an entry visa (cost: 2,750 ECV equivalent to 25 EUR) upon arrival at the international airport Nelson Mandela in Praia, or at the international airport of Sal Island, Amílcar Cabral. Passport must be valid for at least another 6 months after the travel date. Visas may be requested in advance and can be submitted via the Internet, fax or mail and are available on the website of the Embassy of Cape Verde. Community of Portuguese Language Countries (CPLP) citizens' with a service passport and respective service order or diplomatic passports are exempted from the Entry Visa.

2. GENERAL INFORMATION ABOUT PRAIA AND SANTIAGO ISLAND

Santiago is the largest island of Cabo Verde, its most important agricultural centre and home to half the nation's population. Santiago is located between the islands of Maio (40 km west) and Fogo (50 km east) and is one of the Sotavento. It was the first of the islands to be settled, the town of Cidade Velha being founded as Ribeira Grande in 1462.



The island was discovered by Antonio da Noli in around 1460 who built a garrison in Cidade Velha which was then known as Ribeira Grande. Transcontinental slavery made Cidade Velha the second richest city in the Portuguese realm. Later, Portugal faced competition by the English, Dutch, French and Spanish who gradually took over the slave trade. In 1712, the capital no longer served Cidade Velha which was attacked by pirates and was moved to the Praia plateau.

The main industries are agriculture, tourism, fishing and others, and leastly manufacturing. Main agricultural products are corn, sugar cane, banana, coffee and mangoes.

Praia located in the southeast coast, is the largest city of the island, and also the largest city and capital of the country. The city centre is known as Platô/Plateau due to its location on a small plateau.



The economy of Praia is dependent above all on the services sector, with some industry as well.

Other towns on the island include Cidade Velha, 15 km west of Praia, Cabo Verde's first capital; Assomada, 60 km north and Tarrafal in the northern part of the island 75 km from the capital.

3. WEATHER AND CLOTHING

Praia features a mild desert climate with a short wet season and a lengthy, very pronounced dry season. In fact, outside of the months of August, September and October, little precipitation falls on Praia. Despite the fact that it has an arid climate, Praia seldom gets very hot or very cold, due to its Oceanside location on Santiago Island. Temperatures are warm and constant with an average high temperature of 27 °C (81 °F) and an average low temperature of 23 °C (73 °F).

4. CURRENCY

The **escudo CVE** is the currency of the Republic of Cabo Verde. Since the replacement of the Portuguese escudo with the euro, the Cape Verdean escudo has been pegged to the euro at a rate of 1 euro = 110,265. Most foreign currencies are easily changed at airports, banks, hotels or money changers. Check your bank for the latest exchange rates.

5. BANKING, MONEY CHANGERS AND CREDIT CARDS

Traveler's cheques are accepted by leading banks and hotels of the city. Visa, and Master Card are widely accepted at hotels, department stores, shops, restaurants, and bars.

Banking hours are from 08.00 a.m. to 15.00 noon on Mondays to Fridays, and are closed on Saturdays. ATM is available in many places around the city.

Lista de Bancos

Banco Comercial do Atlântico
Banco Cabo-Verdiano de Negócios
Caixa Económica de Cabo Verde
Banco Interatlântico
Ecobank
Banco Africano de Investimentos
Banco Espírito Santo

6. TIME ZONES

Cabo Verde Time, or CVT, is a time zone used by the Atlantic island nation of Cape Verde. The zone is one hour behind UTC (UTC-1).

7. TELECOMMUNICATIONS

Cabo Verde's telephone country code is (+238), while Praia's telephone code is (26).

8. EMERGENCY TELEPHONE NUMBERS

- Police : 00238. 262. 1332
- Police emergency : 132

9. ELECTRICITY

Most hotels use 220 volt, 50 hertz and a round, two pronged slim plug Bathroom shaver plugs usually have transformer switch. We suggest taking an adaptor for your appliance.



10. POSTAL, FACSIMILE AND INTERNET

Postal and facsimile are available at post offices in the city. Internet services are also available at most major hotels. Pre-paid mobile telephone cards are available at hotels and local shops.

11. BUSINESS HOURS

Government offices are generally open from 08.00 am to 04.00 pm from Monday to Friday. Business offices are open either from 08.00 am to 06.00 pm.

12. LANGUAGE

Cabo Verde's official language is Portuguese. It is the language of instruction and government. Cabo Verdean Creolo is used colloquially and is the mother tongue of virtually all Cape Verdeans.

13. HEALTH

No immunizations are required to travel to Cabo Verde, unless you are arriving from an area where yellow fever is prevalent.

Hospital Emergency

Hospital Agostinho Neto
Banco de Urgência
Plateau
Tel. (238) 260 21 40

Clinica Cardiomed

Largo de Europa
Asa - Praia
Tel. (238) 262 40 50

Clinica Medici

Largo de Europa
ASA-Praia, Cp 100-A
Tel. (238) 262 10 20

Pharmacies

Farmácia Santa Isabel

Endereço: Largo de Europa
ASA - Praia
Tel. (238) 262 37 57

Farmácia Moderna

Av. Amílcar Cabral
Plateau - Praia
Tel. (238) 261 27 19

Farmácia Universal

Av. Santiago, Palmarejo
Praia
Tel. (238) 262 93 37