



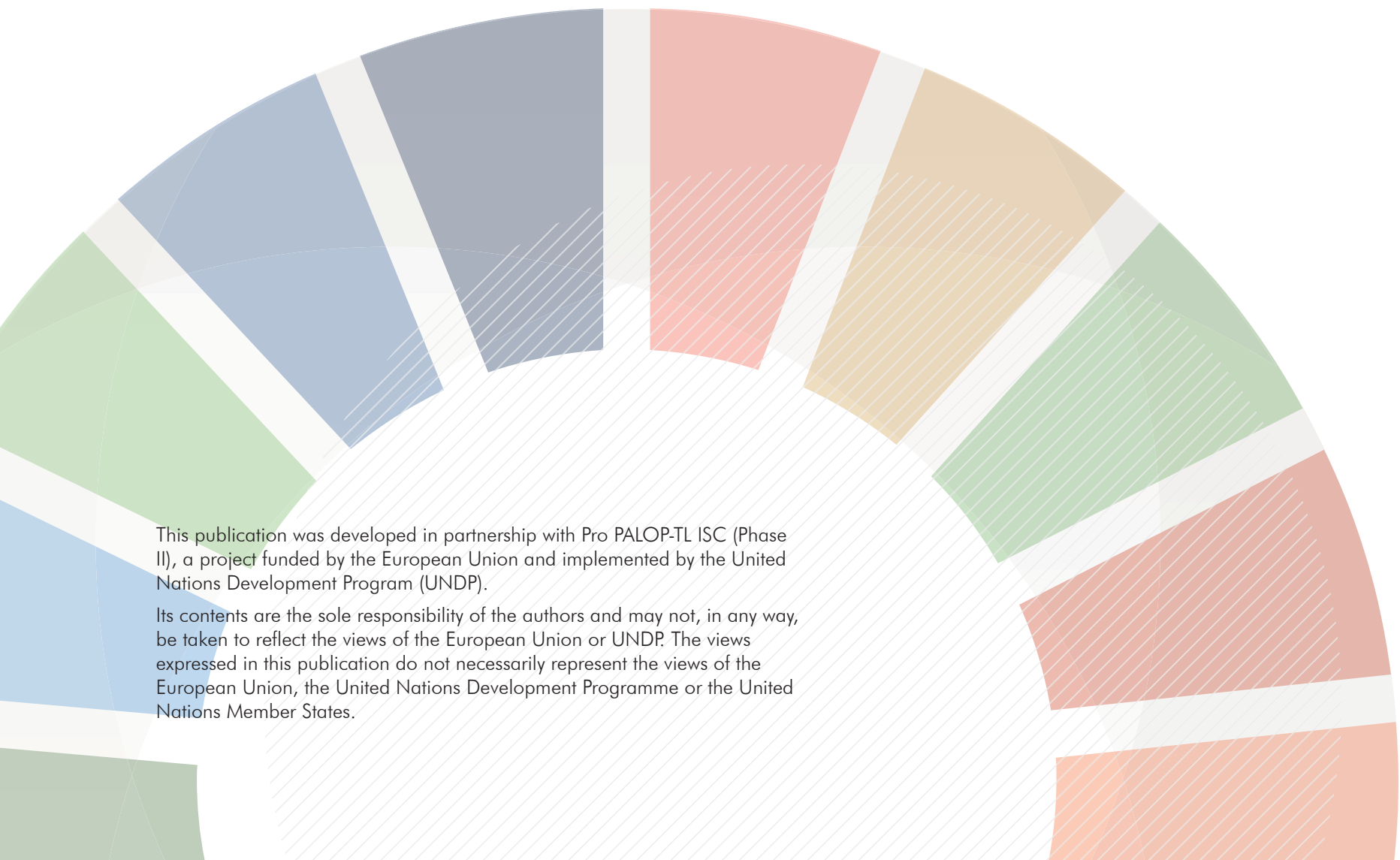
UN Sustainability  
Goals for 2030

CONTRIBUTIONS by  
CPLP SUPREME AUDIT  
INSTITUTIONS to the

# 2030 AGENDA

Tribunais de Contas  
Países de Língua Portuguesa





This publication was developed in partnership with Pro PALOP-TL ISC (Phase II), a project funded by the European Union and implemented by the United Nations Development Program (UNDP).

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CONTRIBUTIONS by the  
SUPREME AUDIT INSTITUTIONS  
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**THE 2030 AGENDA**

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Content developed: 2021

Publication: April 2022



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# Introduction - GIZ

The German Cooperation-GIZ works actively in sustainable development in more than 120 partner countries and has a long tradition of building the capacity of Supreme Audit Institutions (SAIs). Our work recognizes the central role SAIs play in promoting Good Governance, an essential principle under the 2030 Agenda. INTOSAI has been encouraging a greater participation of SAIs in the global effort to achieve the Sustainable Development Goals (SDGs).

With this scenario in mind, the Good Financial Governance Program, funded by the Federal Ministry of Economic Cooperation and Development (BMZ) and implemented by GIZ in Mozambique, took the initiative to establish a partnership with the Organization of Supreme Audit Institutions of the Community of Portuguese Speaking Countries (OISC/CPLP), and with Pro-PALOP-TL SAI, to identify the contributions that each of the CPLP SAIs have made to the 2030 Agenda and promote peer learning as a strategy to improve their work in promoting transparency and good application of public resources.

This publication is a summary of the work carried out by each of the eight participating SAIs and by the African Organization of Supreme Audit Institution from English Speaking Countries (AFROSAI-E). In addition to the description of the work carried out by each SAI, we held a workshop to promote sharing of experiences and peer learning. The conclusions of this workshop are also part of this publication.

We are grateful for the effort and intelligence put into this project by all the people and institutions involved, especially amid major challenges arising from the Covid-19 pandemic. We reiterate our belief in the centrality of the role SAIs play in making a difference in the lives of citizens, and hope that the work carried out will serve to encourage and foster greater SAI engagement around the 2030 Agenda.

Lena Weiler  
German Cooperation-GIZ  
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Implemented by

**giz** Deutsche Gesellschaft  
für Internationale  
Zusammenarbeit (GIZ) GmbH

Cofinanced by the Embassy of Switzerland and by the European Union



# Introduction - Pro-PALOP

The Program for the Consolidation of Economic Governance and Public Finance Management Systems in the PALOP-TL (Pro PALOP-TL ISC) aims to improve economic governance, accountability and transparency of public finance in the Portuguese-speaking African Countries (PALOP) and East Timor. The program is funded by the European Union with a total amount of 14.5 million Euros and is implemented directly by the United Nations Development Program (UNDP). Since 2014, this program has engaged in a holistic and integrated manner with state and non-state actors in the Public Finance Management Systems of the six PALOP-TL countries, plus Brazil and Portugal, around systemic exchanges to strengthen budget transparency and accountability. In this way, the program has promoted a framework of South-South and triangular cooperation and partnerships that contribute to accelerating the achievement of national targets of the Sustainable Development Goals (SDGs) 16, 5 and 17 in the PALOP region and East Timor.

One of the most dynamic and impactful partnerships is the coordination of joint initiatives with AFROSAI-E (African Organization of Supreme Audit Institutions of English-Speaking Countries) and the Good Financial Governance Program of the German Cooperation-GIZ for Africa, in the context of the program's support to the consolidation of the OISC|CPLP (Organization of Supreme Audit Institutions of the Community of Portuguese Speaking Countries). This partnership has allowed for technical and financial support for the adoption and standardized application of the PFM-RF (Public Finance Management Reporting Framework) by the Courts of Auditors of the PALOP-TL. The tool was launched in June 2019, during the VI OISC|CPLP Seminar, hosted by the Court of Auditors of Cabo Verde in the city of Praia (Cape Verde), under the theme "Improving Public Finance Management and the 2030 Agenda: The PFM-RF, Benefits and Challenges".

In January 2020, the Pro-PALOP-TL ISC organized a community of practice comprised of state actors from public finance management systems in the PALOP-TL, plus Brazil and Portugal, under the auspices of the National Assembly of Angola in Luanda. This event was attended by about 150 delegates representing the courts of auditors, ministries of finance and planning, and parliaments of these countries. Over the course of three days, delegates exchanged experiences on best practices and contributions to accelerate the achievement of the SDGs targets in their respective countries, highlighting the recommendation to promote communities of practice to inform, exchange experiences, and train SAI judges and auditors in tools aimed at assessing and auditing SDG implementation, such as the PFM-RF.

Today, we are very pleased to see an international consensus, including in the PALOP-TL region, on the need to democratize the process of monitoring and following-up on national efforts to achieve the SDGs. In this context, Courts of Auditors play an even greater role, hence the relevance of this publication that brings more visibility to their contributions to the 2030 Agenda.

Ricardo Godinho Gomes  
Chief Technical Advisor





# Message from the Secretary-General of the OISC/CPLP

Dear colleagues,

Through Resolutions 66/209 and 69/228, the United Nations' General Assembly recognized that Supreme Audit Institutions (SAIs) can contribute to the achievement of national goals and priorities, as well as internationally-agreed development goals. The new Sustainable Development Goals (SDGs) came into effect in 2016 to guide the decisions that each country will make over fifteen years on various matters such as protecting the environment, reducing poverty, fighting hunger, gender equality and strengthening institutions.

In this context, the role of SAIs is to safeguard the correct use of public resources. This noble mission goes beyond the control of the public budget and government accounts and extends to the evaluation of programs and public policies. Our institutions are important players in strengthening the implementation of the 2030 Agenda for Sustainable Development, evaluating public policies over time, analyzing their results and promoting transparent and accountable management.

In this context, SAIs have the opportunity to develop initiatives aimed at generating recommendations to support the implementation of SDG targets, such as strengthening long-term planning processes, promoting cross-cutting risk management, accountability, and improving stakeholder engagement in national SDG implementation processes. Through their oversight role, Supreme Audit Institutions help ensure that the resources mobilized to achieve the SDGs are spent efficiently, effectively and transparently, and provide an independent view on the results and impacts of the programs and policies developed by each country to implement the 2030 Agenda.

In this light, this General Secretariat reaffirms the importance for Portuguese-speaking SAIs to monitor progress towards the 2030 Agenda, with the goal to transform the reality of our countries for the better.

Minister Walton Alencar Rodrigues  
Secretary General of OISC/CPLP

**TRIBUNAL DE CONTAS DA UNIÃO** 

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Países de Língua Portuguesa 





# Message from the Chair of the Court of Auditors of Portugal, Headquarters of OISC/CPLP Center for Study and Training

Our institutions - the Courts of Auditors of Portuguese Speaking Countries - have a very important public service mission to play in supporting the implementation and achievement of the United Nations 2030 Agenda, particularly with regards to the Sustainable Development Goals (SDGs).

First and foremost because public sector entities and bodies are the major agents of transformation and catalysts of public policies and governance models that foster the implementation of SDG proposed targets and indicators;

Also, because Courts of Auditors are institutions that flag risks, provide assurance and make recommendations in view of effective, efficient, accountable and transparent financial management which ensures that citizens know how their money is spent, thus contributing to sustainable public policies that positively impact society and the living conditions of their respective populations.

The text of the 2030 Agenda envisions that the progress made by states should be regularly assessed, and in this context, the existence of strong, external and independent financial control institutions, such as the Courts of Auditors, is fundamental.

Let us not forget that the Courts of Auditors of the Community of Portuguese Speaking Countries agreed, through the Funchal Declaration of 2017, to monitor the level of preparedness of each member state to implement the SDGs, amongst other measures related to the 2030 Agenda.

This publication seeks to portray succinctly and clearly the contribution of our institutions to SDG implementation in recent years, while, at the same time, fostering the transparency around our activities.

In this framework, I encourage everyone to continue on this path of good practices and alignment with the main goals defined by INTOSAI, the international organization in which we all are part.

José F.F. Tavares  
Chair, Court of Auditors of Portugal



# The constitutional role of SAIs to contribute to the 2030 Agenda: Global Initiatives of AFROSAI-E

## Introduction

Supreme audit institutions are national agencies responsible for auditing government revenue and spending. Their legal mandates, reporting relationships, and effectiveness vary, reflecting different governance systems and government policies. But their primary purpose is to oversee the use of public funds and review the quality and credibility of governments' reported financial data.<sup>1</sup> The attainment of UN 2030 Agenda is very much dependent on good governance through transparency and accountability in the management of public funds allocated for SDG-related programs. As the constitutionally empowered proverbial "watchdogs" of transparency and accountability, SAIs have a role to play towards the attainment of the 2030 Agenda goals.

## The global migration from MDG to SDGs

International development agendas have been actively led by the United Nations (UN) and its technical agencies and funds from their inception in the late 1940s.<sup>2</sup> The Millennium Declaration and Millennium Development Goals (MDGs) saw the convergence of a development agenda from several UN agencies such as UNDP, UNEP, WHO, UNICEF and UNESCO.<sup>3</sup> By putting people and their immediate needs at the forefront, the MDGs reshaped decision-making in developed and developing countries alike. The pursuit of MDGs helped to lift more than one billion people out of extreme poverty, to make inroads against hunger, to enable more girls than ever before to attend

school, and to protect our planet. Yet inequalities persist and progress has been uneven.<sup>4</sup> In hindsight, throughout the drive for the attainment of MDGs, the inconspicuous role of SAIs did not go unnoticed.

To create a new, people-centered development agenda, the SDGs, which include 17 goals and 169 targets, superseded the MDG.<sup>5</sup> Under this new dispensation, it is noted that SAIs as model institutions need to identify and play their role in a visible and deliberate way to contribute to the attainment of SDGs. Below is an account of how AFROSAI-E has been building the capacity of its member SAIs to be able to identify their role and contribute as model institutions to the attainment of SDGs in their respective countries.

## AFROSAI-E initiatives since 2017 to date

AFROSAI-E is a member-based institution with 26 Auditors-General from English-speaking African countries making up the Governing Board. The organization was established in 2005 with a shared vision to make a difference in the performance of our member Supreme Audit Institutions (SAIs). Through our Executive Secretariat, which is hosted by the Auditor-General of South Africa, members are empowered to optimise their audit performance to comply with the INTOSAI Standards for Supreme Audit Institutions (ISSAIs) and to strengthen their institutional capacity to effectively implement their mandate.

At the 2016 INCOSAI, members committed to make a meaningful contribu-

tion to the Sustainable Development Goals (SDGs). One such contribution was to rethink the way in which supreme audit institutions (SAIs) audit and report on public financial management (PFM) systems.

Sound public financial management, as a catalyst for government performance, is crucial to achieve the SDGs. A well-functioning country PFM system should achieve the following:

- > ensure government finances are sustainable,
- > allow for budgets to reflect political priorities, and
- > ensure efficient service delivery.

Against this backdrop, AFROSAI-E and GIZ jointly developed the PFM Reporting Framework. This tool allows SAIs to report holistically on national public financial management risks. At the May 2018 Governing Board meeting, members resolved to issue the PFM Reporting Framework as an official working tool which all member-SAIs may choose to use. Through the 15 SAI-led pilots of the tool, it was concluded that the tool is user-friendly, a good way to increase innovation in SAI audits, and is undoubtedly and primarily designed with the aim of increasing the value addition of the SAI audit process.

Using the feedback from these 15 SAIs, the AFROSAI-E / GIZ team have been working together with subject matter experts from various SAIs to improve the tool. Three main areas of improvement were successfully addressed:

- (a) Technical issues with the excel formulae in data capturing,
- (b) Improved ability and agility of the tool to audit SDG implementation,

- (c) Improved consistency and robustness in the audit of disaster preparedness of government institutions.

The output was the launch of *The PFM Reporting Framework version 2.0* in June 2020.

## What is the PFM Reporting Framework version 2.0?

Version 2.0 is an improved version of the original tool. It is still Excel-based, which allows auditors to assess the performance of PFM processes along the whole budget cycle. It is inspired by existing assessment frameworks like Public Expenditure and Financial Accountability, while catering for the specificities of the work of SAIs. The assessment covers core PFM policy making institutions such as the Ministry of Finance, Parliament and Revenue Authority, as well as important sector ministries and departments. These ministries are selected based on their potential contribution to the achievement of the SDGs and typically include the Ministries of Health and Education.

The Framework considers the different roles of the entities involved in PFM and allows auditors to assess the PFM performance of each of them. For each assessment question the auditor selects a level of performance which is then graded and automatically converted into a graphic dashboard presenting the results (see images, next page).

## Key changes: SDG implementation and disaster preparedness audits

From a thematic perspective, the key focus of the tool is to engage SAIs to deliberately perform audits on the attainment of SDG targets at both ministerial and national levels. This focus is achieved in two ways.



Fig 1: PFM-RF tool logo

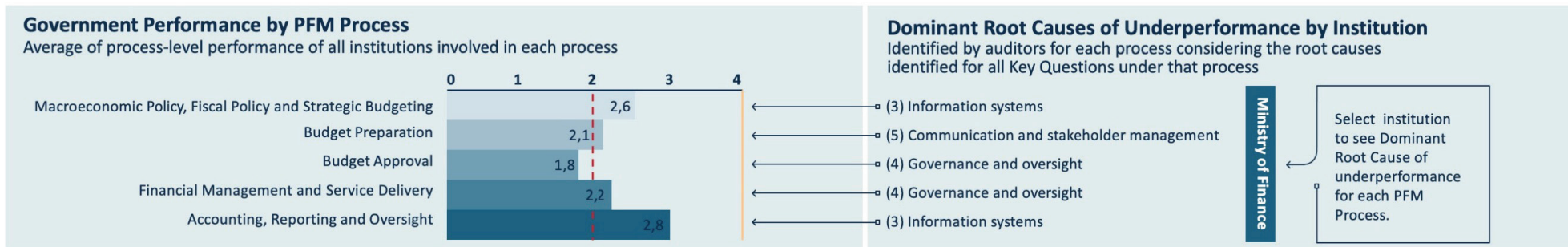


Fig 2: Dashboard Illustration on Overall Performance assessment of PFM system

Firstly, within the context, the tool has specific questions that provoke audit procedures from the auditors which address the attainment of SDGs. In total the tool has 22 questions on SDG implementation, allocated between core and non-core ministries as follows:

- 8 questions for the Ministry of Finance
- 5 questions for the Revenue Authority
- 3 questions for Parliament
- 6 questions for all non-core ministries, departments, and government agencies

Secondly, within the subtext, knowing full well that prioritisation lies at the bedrock of the attainment of SDGs, the tool systematically allows a SAI to choose which SDG key ministries to audit annually, in line with country plans and expectations.

## Expected benefits

- Identifying key PFM risk areas: The PFM Reporting Framework looks at the whole budget cycle and strives to detect the main PFM risk areas. This ensures parliament and government can focus their reform efforts

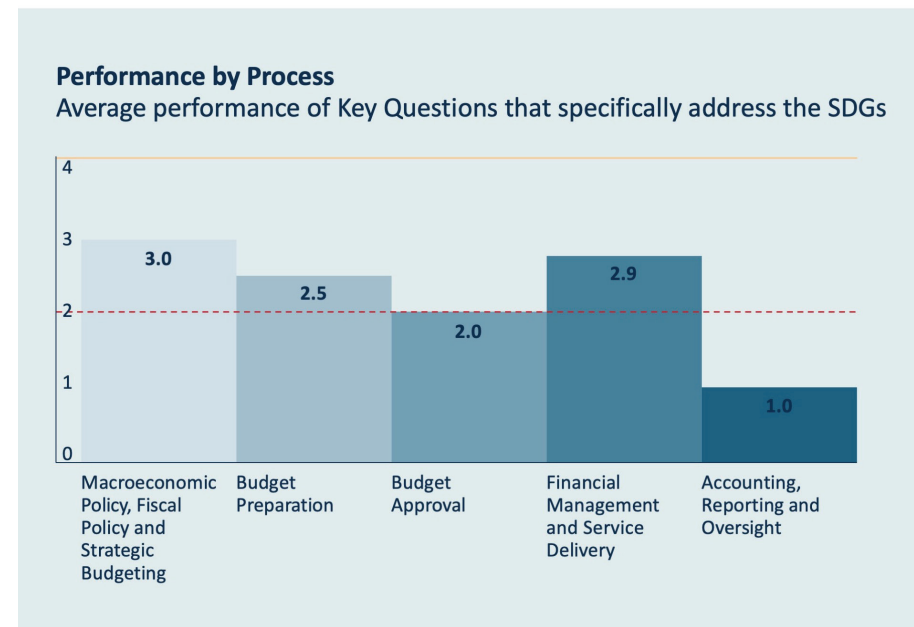


Fig 3: Dashboard Illustration on SDG implementation audit data

on identified weaknesses. It also helps the SAI to select priority issues for more in-depth audits. Identified risk areas can be the starting point for the planning of compliance, performance, or forensic audits.

- Comparing entity performance: The performance assessments are entity-specific - i.e., auditors grade the level of functionality of each process in each entity. This allows comparing results between entities. When stark differences are noted, auditors can make recommendations on potential best practices based on the experiences of better performing entities.
- Understanding root causes: For each finding, auditors are encouraged to undertake a root cause analysis. This ensures that recommendations emanating from the assessments address the underlying systemic causes of underperformance.
- Understanding PFM trends: If the assessment is conducted on an annual basis, it will be possible to monitor changes and to see whether the PFM performance of the assessed entities is improving, and whether previous years' recommendations have been implemented.
- Robust and consistent audit of SDG implementation and disaster preparedness by SAIs: The attainment of SDG targets is one of the key performance indicators of governments. COVID19 has exposed many state institutions to be vulnerable to disaster situations in a manner that has caused great loss to life and disruptions. If the assessment is conducted on an annual basis, it will be possible to:
  - monitor changes to see whether the PFM performance of the assessed entities, on the attainment of SDGs and their disaster preparedness status, is improving.
  - see whether previous years' recommendations have been implemented.
- Simplicity for users: Most information needed to complete the Excel table

is already available through existing audit procedures. After using the tool for the first time, auditors will quickly identify what information is missing, and be encouraged to collect the missing information during their future audits.

- Clear reporting to stakeholders: On the reporting side, results on PFM are not well communicated and rarely spur debates in parliament. In many countries, recommendations are not implemented. The PFM reporting framework is not about lengthy technical notes. It directly translates the results of the tool into a dashboard and ensures stakeholders can immediately grasp the PFM performance of each entity. The summarised information is easier to digest and more likely to encourage discussion. Progress over time can easily be monitored by external stakeholders.

## Uptake of PFM-RF Tool by SAIs and the international community

SAIs that have already implemented the tool have indicated that they consider it to be a game changer in their work as it prompts them to give recommendations that address the real issues through root cause analysis of the PFM system holistically. The tool enables auditors to use various audit evidence gathering techniques and methods commonly used in performance, compliance, and financial audits.

The PFM Reporting Framework is already being implemented in several African countries including São Tome, Mozambique, Guinea-Bissau, Cape Verde, Angola, Benin, Zimbabwe, Zambia, Rwanda, Kenya, Ghana, Botswana, Liberia, and beyond Africa in other Portuguese-speaking countries such as Brazil and Portugal. Each SAI is at a different stage of producing both internal and external audit reports using this tool.

The International Organization of Supreme Audit Institutions (INTOSAI) has

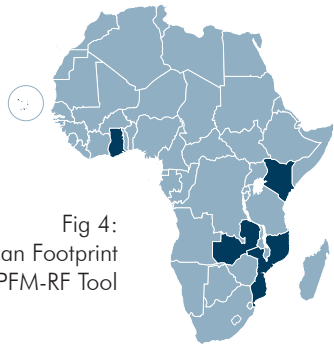


Fig 4:  
African Footprint  
of PFM-RF Tool

meanwhile taken note of the successful implementation of the PFM Reporting Framework. INTOSAI has commended AFROSAI-E & GIZ for their continued efforts in supporting SAls in their contribution to the SDGs.

## Access to the tool

In 2021, a dedicated website was launched for the PFM-RF. This dedicated website is intended to be a one-stop-shop for SAls, practitioners and other interested parties. It serves as a marketplace for ideas on how we can improve the PFM systems in our countries and world-wide, through knowledge sharing and use of this tool. The excel based PFM-RF tool is now available in English, French, and Portuguese. Complementary guides and manuals in all three languages can also be accessed on this website.

## Conclusion

Our gratitude goes to the SAls who have piloted the PFM tool to date and have given us access to their PFM subject matter experts in the development and rollout of this tool. The environment in which SAls operate is becoming increasingly complex, with high expectations on the value and benefit SAls should have for citizens. The PFM Reporting Framework tool Version 2.0 is step in the right direction towards improving the way in which SAls are contributing to the attainment of Agenda 2030 and meeting their constitutional mandates.

For more information and access to the PFM Reporting Framework version 2.0 and related guidance material, please contact Edmond B Shoko on [edmond@afrosai-e.za](mailto:edmond@afrosai-e.za) or visit the dedicated website at <https://pfmreporting-tool.com/>.

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<sup>1</sup> World Bank. "Features and functions of supreme audit institutions". 2002. <http://www.worldbank.org/afr/findings>

<sup>2</sup> Kumar S "Health in international development agenda: present, past and future". Indian J Community Med. 2013 Jul; 38(3):129-31.

<sup>3</sup> Ibid

<sup>4</sup> New York, USA: United Nations; 2015. Millennium Development Goals Report; p. 3

<sup>5</sup> UN General Assembly. 69<sup>th</sup> Session. Agenda item 13(a) [Last accessed on 09 Nov 2015]. Available at [http://www.un.org/ga/search/view\\_doc.asp?symbol=A/RES/70/1&Lang=E](http://www.un.org/ga/search/view_doc.asp?symbol=A/RES/70/1&Lang=E)

# Experiences of participating SAIs





Tribunal de Contas  
República de Angola

# Angola

## COUNTRY CONTEXT

Angola is a country located in southern Africa with an area of 1,246,700 km<sup>2</sup>. It has a population of 25.7 million<sup>1</sup>, currently estimated at 32 million, with a GDP of no more than USD 2,021 per capita<sup>2</sup> (2020). Angola ranks 148 in the Human Development Index, with an estimated poverty rate of 54%. The main sectors of the economy are oil production, agriculture, livestock, and fisheries.

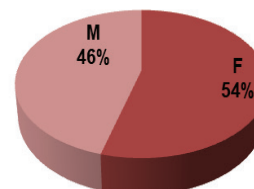
Based on the commitments made through the 2030 Agenda, the Angolan government has defined the 2018-2022 National Development Plan (NDP), an instrument geared at promoting the country's socioeconomic and territorial development. The following are identified as priority areas: eradication of hunger and poverty, education, health, gender equality, social protection, justice, human rights, and the environment. These areas are embodied in 83 programs which are monitored and evaluated annually.

For the first time, in 2020, Angola presented a multidimensional poverty assessment, responding thus to one of the priority actions - the fight against poverty. This assessment is key in guiding national policies and influencing the allocation of funds through the State Budget (OGE) as a mechanism to end poverty in all forms. The country launched a national platform to monitor the implementation of the Sustainable Development Goals (SDGs) and presented its first Voluntary National Report. This ena-

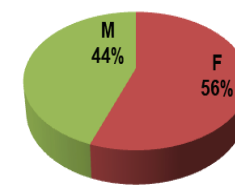
bled the country to reflect on sustainable development, to assess its status, and to look towards the future.

## SAI BACKGROUND

The Angolan Court of Auditors (TCA) was established in 1996 with the approval of Law 5/96 of 12 April, revoking Law 13/10 of 9 July, the Organic and Proceedings Law of the TCA (LOPTC). The TCA's organizational structure includes the Chair, the Plenary, the 1st, 2nd and 3rd Chambers, and administrative and technical support bodies. Judges have a term of 7 non-renewable years. Out of the nine judges in office, five are female. Three of these occupy prominent positions, notably the Chair of the Court and the Chair Judges of the Chambers. The staff is 54% female and 46% male. The Public Prosecutor's Office is represented at the TCA by two Deputy Attorney Generals, one of whom is female.



Staff Members by Sex



Judges by Sex



The Court of Auditors is responsible for supervising the State's financial activity. Its main areas of activity include the Issuance of Opinion on the State's General Account and the three types of audits, namely Pre-Audit (Fiscalização Preventiva), Concurrent (Fiscalização Concomitante) and Post-Audit (Fiscalização Successiva), under the terms of Law no. 19/19, of August 14, which amends the LOPTC.

In 2020, the Court approved and began implementation of its first Strategic Plan for the period 2020-2023, a document that defines in pragmatic terms the mission, vision and strategies designed to improve the organization and achieve excellence in the oversight of public finance. The strategic objectives, lines of action, and goals established by the TCA are aligned with the NDP 2018-2022.

## ENGAGEMENT WITH THE 2030 AGENDA

Based on the four approaches prescribed by INTOSAI to engage with the 2030 Agenda, the TCA framed its action around three strategic objectives: (1) Contribute to good governance, improved accountability and responsibility in public finance management; (2) Ensure the implementation of the principles of Economy, Efficiency, Effectiveness and Ethics in public finance management and improvement of methods of evaluation and verification of public accounts; and (3) Improve the organization, a permanent enhancement of its resources and the communication and image of the Court of Auditors.

As part of its engagement with the 2030 Agenda, the TCA carried out the following activities:

1. September 2018 - Participation in the 10th OISC/CPLP General Assembly, held in the city of Dili, East Timor, under the theme "The Impact of Collaboration of Public and Private Institutions in Improving the

Work of Supreme Audit Institutions". During the Assembly, the PFM-RF tool was presented, a tool that enables Supreme Audit Institutions (SAIs) to assess public finance with an eye to SDG targets.

2. January 2019 and February 2020 - Participation in capacity building seminars on the PFM-RF "Public Finance Management Reporting Framework" tool, in partnership with GIZ and AFROSAI-E. The main objective was to improve knowledge of the tool and conduct pilots to gauge its effectiveness in reporting on public finance management in Angola.
3. June 2019 - Participation in technical meetings for the finalization of the PFM-RF tool in Cape Verde, in the context of the VI OISC/CPLP Seminar, promoted by Pro PALOP-TL ISC with over 35 auditors from the PALOP SAIs. The application of the tool allows Courts of Auditors to cover, through their audits and other external control actions, the main public finance management policy-making institutions, such as the Ministry of Finance, Parliament and the Tax Authority, as well as ministries and departments that are considered important for achieving the SDGs.
4. June 2019 - Participation in the VI Seminar of the Organization of Supreme Audit Institutions of the CPLP (OISC/CPLP), under the theme "The Improvement of Public Finance Management and the 2030 Agenda: The PFM-RF, its Benefits and Challenges" in partnership with Pro PALOP-TL ISC, held in Cape Verde. More than 100 representatives of the SAIs make up this regional organization.
5. September 2019 - Participation in the Congress of the International Organization of Supreme Audit Institutions, in Moscow, Russia, with funding from PALOP-TL ISC. Participation in this Congress allowed participants to address two highly relevant and current matters:

“Information Technology to Develop Public Administration, and the role of Supreme Audit Institutions in Achieving National Priorities and Goals”. The role of digital databases in strengthening and developing public administration, the assessment of targets, impacts and risks to government programs and policies, the environmental and social dimensions of the Sustainable Development Goals were part of the agenda.

6. November 2019 - Participation in the First EUROSAI - AFROSAI Seminar focused on sharing of experiences on auditing the SDGs: “A View from Different Regions”, held in Lisbon, Portugal. This Seminar allowed member SAIs from both organizations to reflect on ways to develop capacity and knowledge related to auditing the SDGs.
7. January 2020 - Participation in the First Community of Practice of State Actors of the Public Finance Management System - “The Contribution to Agendas 2030 and 2063 in the PALOP-TL”, held in Angola, organized by the Pro PALOP-TL ISC, under the theme “SAIs and Auditing of the Implementation of the SDGs - Challenges and good practices”. This event focused on the challenges faced by the PALOP-TL SAIs in carrying out technical and jurisdictional control of public accounts, capitalizing on sharing experiences with the TCP and the TCU and focusing on tools assessing SDG implementation.
8. As part of building its capacity and as a contribution to SDG 16, the TCA has promoted several capacity building activities for its staff, with emphasis on Budget Analysis workshops in November 2019 and October 2020. The TCA provided postgraduate courses in Public Finance with the support of ProPALOP-TL ISC. Since 2019 the TCA has trained more than two thousand public managers in matters related to accountability and audits.
9. In 2020 and 2021, the TCA initiated regular audits of the Ministry

of Education and the Electricity Production Utility, and a performance audit of the Primary School Textbook Manufacturing and Distribution Project as a contribution to SDGs 4 and 7.

10. As part of the reform of the Justice system and the improvement of the Court’s organization, in 2019 Law no. 19/19, of August 14 (Law for the partial revision of the Organic Law of the Court of Auditors) was approved. In 2021, the global revision of the Organic and Proceedings Law of the Court of Auditors, Law no. 13/10, of July 9, was ongoing.
11. In 2021, training was provided to auditor and Councilor Judges on the new version of the PFM-RF tool, in view of carrying out field visits for the implementation of the tool.

## THE WAY FORWARD

The Court intends to update its internal rules and regulations following the approval and global revision of its Organic and Proceedings Law.

As part of the evaluation of its Strategic Plan, the Court revised some indicators that were not adjusted in the context of the Covid-19 pandemic. In addition to other aspects, the TCA identified increasing productivity and strengthening internal procedures to improve procedural promptness during oversight of public finance as future actions that will allow for bettering the TCA’s oversight and control activities.

With regards to performance audits on specific topics that contribute to the SDGs, the Court is preparing to audit topics related to Local Development and Fighting Poverty (SDG 1), Solid Waste Collection and Treatment (SDG 6), and Pollution and Environmental Degradation in Coastal Areas (SDG 14).

The Court also intends to strengthen its cooperation with AFROSAI-E, GIZ and Pro PALOP-TL ISC, in the scope of the application of the PFM-RF tool, contributing to the improvement of the tool itself, as well as to its efficient and effective implementation. The Court of Auditors intends to continue training its staff with support from Pro PALOP-TL. The improvement of judges and auditors' technical skills through exchanging experiences with similar institutions and digitalization of the processes remain priorities for the future.

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<sup>1</sup> In accordance with the 2014 census (National Institute for Statistics, Angola)

<sup>2</sup> [https://www.expansao.co.ao/artigo/144420//angola-pondera-adiamento-da-graduacao-a-pais-de-rendimento-medio-?seccao=exp\\_merc](https://www.expansao.co.ao/artigo/144420//angola-pondera-adiamento-da-graduacao-a-pais-de-rendimento-medio-?seccao=exp_merc)



# Brazil

## COUNTRY CONTEXT

The Federal Republic of Brazil is the largest country in South America, the fifth largest in the world, and the sixth in demographic terms, with 211 million people. Currently, Brazil's nominal Gross Domestic Product (GDP) is the 12th largest in the world, but it ranks 83 in terms of GDP per capita. Brazil occupies a similar position regarding the Human Development Index (HDI), ranking 84th.

The Brazilian economy heavily concentrates in the agribusiness sector, which accounts for approximately a quarter of GDP. Brazil is one of the world's largest exporters of agricultural products.

Other significant sectors include the transformative industries, in which the main segments are food, oil derivatives and biofuels, chemicals and metallurgy, and services provision, including trade, telecommunications, communications and technology.

Brazil participated actively in the United Nations Open Working Group on Sustainable Development Goals (OWG-SDG), which comprised 13 working sessions resulting in the 17 goals (16 thematic goals and one cross-cutting goal).

The National Commission for Sustainable Development Goals (CNODS) was established in 2016 as a governance body to contextualize, disseminate and provide transparency in the process of implementing the 2030

Agenda in Brazil. This body was replaced by the Special Secretariat for Social Articulation (SEAS), which assumed responsibility for implementation of the Agenda within the national context. This Secretariat oversees strategic projects, including the SDG Goals initiative and the process of contextualizing targets for the 17 SDGs, as well as the identification of federal government actions and programs that contribute to their achievement.

During the period of CNODS oversight, the Institute for Applied Economic Research (Ipea) was responsible for providing technical guidance. This institute coordinated the process of adapting the global goals to the Brazilian reality, taking into account strategies, plans and national policies that promote sustainable development.

## SAI BACKGROUND

The Brazilian Court of Audits (TCU-Brazil) was created in 1890 and established in 1893. It is the federal government's external control body and assists the National Congress in its mission to follow the country's budgetary and financial execution and to contribute to the improvement of Public Administration for the benefit of society. In doing so, it aims to support the promotion of an effective, ethical, agile, and responsible Public Administration. The Court is responsible for the accounting, financial, budgetary, operational and asset oversight of the country's public bodies and entities regarding legality, legitimacy and economy.

According to the Brazilian constitution, the Court is composed of nine ministers. The National Congress appoints six of them and others are chosen by the President of the Republic after Senate approval. Of the three presidential nominees, two must be substitute ministers or members of the Public Prosecutor's Office. Selected Judges are citizens between the ages of 35 and 65 who have notable expertise in areas such as Law, Accounting, Finance, or Public Administration. The Court also has four substitute-ministers, chosen by public election.

TCU-Brazil is a collegiate body, composed of the Plenary - the highest court level - and two Chambers. The Court also has a Secretariat, composed of units dedicated to implementation of the strategic, technical and administrative activities required for the full exercise of the Court's mandate.

Finally, there is an autonomous and independent Public Prosecutor's Office dedicated to the Court, whose main function is to maintain legal order. The Public Prosecutor's Office consists of a Prosecutor-General, three Deputy Prosecutors-General and four Prosecutors, appointed by the President of the Republic.

In addition to the constitutional and exclusive mandate of the TCU-Brazil that was established in the Federal Constitution of 1988, other specific laws prescribe other attributions to the Court. These include the Law of Fiscal Responsibility (Complementary Law 101/2001), the Law of Tenders and Contracts (Law 8666/93), the annual Budget Guidelines Law, and the new Tender Law (Law 14133/2021), which replaces Law 8666/93, but which will coexist for some years.

Primary responsibilities include:

- Appraising the annual accounts of the Government of the Republic;
- Judging the accounts of the administrators and others responsible for public money, goods and values;

- Examining the legality of staff recruitment and the concession of civil and military retirement and pensions;
- Carrying out inspections and audits, by its own initiative, or upon request by the National Congress;
- Inspect the national accounts of supranational companies;
- Oversee the application of the Union's resources transferred to the states, the Federal District and municipalities;
- Report to the National Congress on the inspections performed;
- Apply sanctions and determine corrective measures for illegalities and irregularities in acts and contracts;
- Investigate complaints presented by any citizen, political party, association or union about irregularities or illegalities in the use of federal resources; and
- Establish coefficients for the contribution of funds from states, the Federal District and municipalities and oversee the delivery of resources to state governments and municipalities.

## ENGAGEMENT WITH THE 2030 AGENDA

The TCU-Brazil began monitoring the implementation of the 2030 Agenda in 2016, less than a year after the approval of the document by the United Nations. In August of the same year, it hosted a regional seminar on "Innovations in External Control for the 2030 Agenda".

This event, aimed at the Supreme Audit Institutions (SAIs) with leadership roles in the Latin American and Caribbean Organization of Supreme Audit

Institutions (Olacefs), was intended to disseminate the vision and advances made by TCU-Brazil in respect to innovation and the use of new technologies in external control, as well as to promote the role of SAIs in monitoring national compliance to the 2030 Agenda.

At the time, the Court recognized that disseminating a culture of innovation in government auditing was an important vector for advancing external control and in monitoring SDG implementation in the countries of the region. The meeting discussed current matters related to the SDGs and the promotion of innovative approaches and tools for external control adopted by the TCU, such as applications for big data, continuous and predictive auditing, and other cutting-edge technologies applicable to information and communication.

In 2016, the Secretariat for External Control of Agriculture and the Environment (SecexAgroAmbiental) coordinated an assessment of the national government's preparedness to implement, monitor and communicate progress towards the SDGs and implementation of the 2030 Agenda. This was an audit aimed at assessing the preparedness of the Brazilian federal government in implementing the Sustainable Development Goals as a whole, and specifically target 4 of SDG 2, which deals with sustainable food production systems and resilient agricultural practices, based on aspects of governance within central government and public policies.

In 2017, as a result of this initiative, the TCU-Brazil led a coordinated audit under Olacefs with the same objective. This joint work included the participation of 11 Olacefs member SAIs. To disseminate the results, the Court of Auditors developed the so-called "SDG Radar", which allows conclusions of the evaluation to be communicated in a clear and simple manner.

This audit was considered by the UN as a good practice towards implementing the 2030 Agenda.



In 2018, the TCU began a coordinated audit in conservation areas, also coordinated by SecexAgroAmbiental. This audit aimed to assess the management of conservation areas in terms of the regulatory, institutional and operational conditions for these areas to achieve their objectives, and to analyze the implementation of SDG targets 14 and 15 of the 2030 Agenda and targets of the Convention on Biological Diversity. As a result, a consolidated report will be presented, representing the analyses carried out by 17 SAIs from Latin American, Caribbean and Iberian Peninsula countries, 1 Subnational Audit Entity from Argentina and 8 Audit Courts from the States of the Brazilian Amazon biome.

This audit used the Protection Areas Implementation and Management Index (Indimapa). This was the second time the index was used as it had been initially used in a coordinated audit conducted at Olacefs, between 2013 and 2015, thus allowing for an assessment of the evolution of management of conservation areas in countries that participated in the first audit.



Below, we present other initiatives related to the 2030 Agenda and TCU-Brazil:

| Initiative                                                                                                                                                                                                                        | Year                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| Audit of the Federal Government's preparedness to Implement the Sustainable Development Goals in Brazil, specifically for Goal 5: Achieve Gender Equality and Empower All Women and Girls                                         | 2018/2019              |
| Audit of Government Public Policies on Renewable Energy                                                                                                                                                                           | 2018/2019              |
| Minutes of the Sustainable Development Goals' Follow-up Plan                                                                                                                                                                      | 2018/2019              |
| Participation in the Auditing of the Sustainable Development Goals Program (IDI/Intosai - KSC/Intosai)                                                                                                                            | 2016/2018              |
| Operational Audit on Sustainability of the Federal Public Administration (Operational Audit on the Actions Adopted by the Federal Public Administration in the Areas of Reduction of Paper, Electric Power and Water consumption) | 2016/2017              |
| Participation of TCU-Brazil in the preparation of the 1st Brazilian Voluntary National Report on the Sustainable Development Goals - 2017                                                                                         | 2017                   |
| Massive Open Online Course: Sustainable Development Goals and Supreme Audit Entities                                                                                                                                              | 2017/2021              |
| Monitoring of Court Decision 1.968/2017 - TCU-Brazil - Plenary (referring to the Pilot Audit on SDG Preparedness)                                                                                                                 | 2020<br>(Em andamento) |

| Initiative                                                                                                                                                                           | Year                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| Monitoring of Court Decision 709/2018 - TCU-Brazil - Plenary (related to the Coordinated Audit on SDG Preparedness)                                                                  | 2020<br>(Em andamento) |
| Application of the "PFM Reporting Framework", carried out in partnership with GIZ/AFROSAI-E/Pro-PALOP-TL, and aimed at assessing public finance management, with a focus on the SDGs | 2019                   |
| Multidimensional Poverty Index in the Framework of the Data Intensive Performance Assessment System (SAAD)                                                                           | 2017/2018              |

## 2030 AGENDA - NEXT STEPS

Last year, the TCU-Brazil assigned the Secretariat for External Control of Economic Development (SecexDevelopment) to act as the coordinating unit for the topic. It is important to note that the other technical units (TUs) of the Court carry out work related to objectives linked to their area of expertise.

SecexDevelopment works internally to promote coordination among the TUs that carry out SDG related audits. It also represents the TCU-Brazil's technical body in matters related to the 2030 Agenda.

In regard to external control, the central TU should evaluate the progress of the Brazilian Public Administration with relation to the 2030 Agenda and communicate to stakeholders. A performance audit was planned for 2021, to evaluate the process for implementing the 2030 Agenda within

the context of the Brazilian Judiciary, seeking to identify the progress and likelihood of achieving agreed targets, and the relevance of targets for their corresponding SDG targets, as well as other topics.

The other two lines of action of SecexDevelopment's work are (1) capacity building and dissemination and (2) communication of results. For the first, the role of the Secretariat is to equip TCU-Brazil's TUs (including the coordinating unit itself) with methods, techniques and tools to monitor SDG implementation in the country, as well as to disseminate knowledge to internal and external audiences.

For this purpose, the Secretariat has planned to:

- Disseminate the course on Sustainable Development Goals and Supreme Audit Entities to internal (other TCU-Brazil TUs) and external (State and Municipal Audit Courts, as well as the Office of the Controller General and other partners involved in control) players;
- Apply, through pilot work, IDI's SDG Audit Model (ISAM) methodology, which is IDI/Intosai's SDG audit model, carrying out presentations to the Court's technical body about this methodology;
- Present the web tool <https://ods.olacefs.com> to the other TUs of TCU-Brazil. The objective is to provide them with tools to disseminate their SDG related work to other Olacefs's member SAs.

To best communicate results to the external public, the SDG-related work done by the TUs will be mapped and consolidated to enable an understanding of Brazil's progress towards achieving the 2030 Agenda. In addition, we intend to (1) upload this work to the web tool <https://ods.olacefs.com>, (2) look into the possibility of disseminating the results of the work and the progress of Brazil's Public Administration around the 2030 Agenda through

events or specific reports, and (3) find a way to integrate results of the work with the Government Program and Policy Monitoring Report (REPP).





# Cape Verde

## COUNTRY CONTEXT

The Republic of Cape Verde gained independence in 1975 and has a population of 560,899 inhabitants. In the economy, trade, transport, tourism and public services represent about 75% of the Gross Domestic Product (GDP). Agriculture and livestock production are underdeveloped and represent a small share of the GDP. The GDP is 1,426 million USD and the GDP per capita is 2,689 USD. The human development index (HDI) is of 0.534 (medium) and 15% of the population live under the poverty line.

The adoption of the 2030 Agenda 2030 within the Strategic Plan for Sustainable Development (PEDS) puts the country strategically at the global level. A new evaluation and monitoring system for PEDS 2017-2021 was created as a way to track the effects of projects and programs being implemented in real time. In addition, the Cape Verde International Ambition 2030 Forum was held in Praia on 28-29 September 2020. Furthermore, the Government approved the Doing Business 2020 Action Plan which intends to establish a regional technological center for high value addition.

## SAI CONTEXT (THE COURT OF AUDITORS OF CAPE VERDE - TCCV)

### ESTABLISHMENT

In June 1989, the Court of Auditors was institutionalized by means of Decree-Law 32/89 of June 3. Later, by means of Law No. 84/IV/93 of July 12, the National Assembly established the powers, organization and functioning of the Court and the status of its judges. On February 2, 2018, new Law No. 24/IX/2018 was enacted to regulate the organization, composition, attributions, process and operation of the Court of Auditors.

More recently the Plenary of the Court of Auditors instituted, as a historical milestone, July 12 as defined as being the Day of the Court of Auditors.

### COMPOSITION

The TCCV is headquartered in Praia and is composed of five Councilor Judges, including the Chair. The TCCV has a staff of 50 permanent employees, which include the five Councilor Judges (one woman and four men), three staff of the Chair Judge's Office (two women and one man), nine managers (two women and seven men), twenty-four auditors (twelve women and twelve men), technicians, five clerks of the court and registrar

(three women and two men), and four administrative staff (two women and two men).

At the project level (in progress) it also has nine contractors: seven auditors (four women and three men), a coordinator and an accountant.

## STRUCTURE

With approval of the LOFTC, the institution was organized as follows:

- The 1st section, which deals with pre and concurrent auditing;
- The 2nd section, which deals with concurrent and post auditing;
- The 3rd section, which deals with judgements and decisions on financial liability.

The TCCV's support services are comprised of the Office of the Chair Judge, the General Directorate (DG) and the Internal Audit Unit. The General Directorate coordinates the following Units:

- (a) The Directorate of Technical Support Services (DAT);
- b) The Directorate of Instrumental Support Services (DAI);
- c) The Planning and Quality Control Office (GPCQ); and
- d) The Judicial Secretariat (SJ).

The Technical Services Department (DAT) is responsible for the General State Accounts' Unit (UPCGE); the Pre and Concurrent Audit Unit (UCPC); the Internal Accounts Verification Unit (UVIC); and the Audit and External Accounts Verification Unit (UAVEC).

## MANDATE AND SCOPE

The Technical Services Department (DAT) is responsible for the General State Accounts' Unit (UPCGE); the Pre and Concurrent Audit Unit (UCPC); the Internal Accounts Verification Unit (UVIC); and the Audit and External Accounts Verification Unit (UAVEC).

## MAIN AREAS OF OPERATION

The following are subject to the jurisdiction of the TCCV: the State and its services; Local Municipalities and their services; Public Institutions; Social Security Institutions; Public Enterprises and similar organizations; Private law foundations that regularly receive public funds; Municipal, Inter-municipal and Regional Enterprises and Private Law Foundations that regularly receive public funds and entities of any nature that have public participation or that benefit, whatsoever, from public monies or other public values.

## INNOVATIONS

The major innovation has been the entry into force of the new Law of the Court of Auditors (LOFT) in February 2018. In addition to the Pre-Audit and the issuance of the PCGE, the LOFTC grants the SAI with powers to carry out concomitant audits and audits of any nature, including performance auditing.

During the context of the pandemic, the TCCV configured, through its IT unit, a digital system for management accounts through a computer platform, aimed at accelerating the delivery of management accounts, avoiding overcrowded facilities and promoting paperless practices.

## ACTIVITIES CARRIED OUT BY THE TCCV - CONTRIBUTION TO THE 2030 AGENDA

1. March 2020 - Training of TCCV auditors on Gender Budgeting (GBS) and gender responsive public expenditure control (SDG 5)
2. January 2020 - Participation on the First Community of Practice of the State Public Finance Management System Actors - "The Contribution to Agendas 2030 and 2063 in the PALOP-TL" organized by Pro PALOP-TL ISC, held in Angola. One of its thematic areas included "The SAls and the audit of the SDG implementation"
3. January 2020 - Workshop for the presentation of results of the evaluation by the pilot application of the PFM-RF tool - Praia
4. October 2019 - Workshop of the 14th AFROSAI-E technical update - South Africa. During this event we presented some of results of our application of the PFM-RF tool to members SAls of AFROSAI-E
5. June 2019 - Participation at the technical meetings for the finalization of the PFM-RF tool in Cape Verde in the context of the VI OISC/CPLP Seminar that was held in June 6-7, 2019, organized by Pro PALOP-TL ISC
6. March 2019 - AFROSAI-E, GIZ and Pro PALOP-TL. The second training on the application of the PFM-RF tool was held for PALOP SAls that had not yet the opportunity to apply the tool in practice - Lisbon. The first training had already taken place in Lisbon, from September 11-14, 2018.
7. June 2019 - Signing of a Cooperation Protocol with the Court of Auditors of Angola, Guinea Bissau and Senegal

## RESULTS FROM THE ACTIVITIES REPORTED IN THE PREVIOUS ITEM

The publishing of the Cape Verde public finance management report (PFM-RF) is a milestone for Cape Verde and the PALOP countries. It is worth noting that the country is among the pioneers in Africa using and helping finalize this important tool.

## THE WAY FORWARD

The TCCV's Strategic Plan (2020-2024) foresees implementation of the public finance management reporting tool (PFM-RF) for the first half of 2021, with a focus on the SDGs. The results will be included in the Opinion on the General State Accounts (CGE) for 2019.

By 2024, the TCCV aims to become:

- Capable of timely application of its decisions regarding actions performed, to ensure relevance and usefulness for citizens;
- Financially independent, with human, technical, financial and organizational resources that enable it to fully fulfill its mission of overseeing public resources management in an efficient, swift and responsible manner, where human resource development policies are based on a high degree of technicality, creativity and boldness;
- Innovative, modern and capable of quickly adapting to changes in context and to cooperate effectively with other national and international institutions in the fulfillment of its mission;
- A partner to jurisdictional entities for promoting good public resources management, while strengthening and imposing a culture of account-

ability (financial responsibility for violations of the rules and principles of administrative law), integrity, and transparency on public entities and managers;

- Increasingly open to society, more communicative and more transparent. A model institution that projects confidence, credibility and respect among the population and peer institutions given the technical quality, impartiality and objectivity of its analyses, decisions and internal management;
- With own headquarters, worthy of a Supreme Audit Institution and sufficient to comfortably accommodate its staff and equipment;
- With a deep-rooted culture of concurrent oversight and auditing (financial, compliance and performance) in accordance with INTOSAI standards;

In addition to the above, the TCCV intends to develop an audit of the SDGs. It is important to note that the National Statistics Institute (INE) has developed indicators that will serve as groundwork to be used by the Court to carry out future work.

TCCV also has a performance audit in progress in partnership with the Senegalese Court of Audits for a performance audit on the SDGs.



# Guinea-Bissau

## COUNTRY CONTEXT

The Republic of Guinea-Bissau is located on the west coast of Africa, bordered to the north by the Republic of Senegal, to the east and south by the Republic of Guinea Conakry, and to the west by the Atlantic Ocean. It has a territory of 36,125 km<sup>2</sup>, and a population of 1,974 million (latest census 2019). Its GDP is USD 1.339 Billion (World Bank 2019) and has a national poverty level of 64% to 70%. The more significant sectors of the economy are agriculture, industry, trade, fisheries and tourism.

Through its National Development Plan 2015-2020 “Terra Ranka”, the Government of Guinea-Bissau aims for political stability through inclusive development, good governance and preservation of biodiversity. The adopted framework is sustainable development, human development, infrastructure and urban development, biodiversity and natural capital, peace and governance.

The country’s priority SDGs are:

- |                           |                                    |
|---------------------------|------------------------------------|
| 1. Eradication of Poverty | 8. Decent work and Economic growth |
| 3. Quality health         | 14. Life under water               |
| 4. Quality education      | 15. Life on land                   |
| 6. Drinking water         | 16. Peace and Justice              |
| 7. Renewable energies     |                                    |

## SAI CONTEXT

The Court of Auditors of Guinea-Bissau (TCGB) was created by means of Decree-Law No. 7/92 and is composed of seven judges including the Chair Councilor Judge who does not have a fixed term of office. The Public Prosecutor is represented at the Court by two magistrates. The TCGB has a total of 144 employees, 66.7% of whom are men and 33.3% women.

The structure of the TCGB consists of three chambers: an internal control office, a General Secretariat, two General Directorates - “Planning, Budget and Management” and Oversight and Control”. These, in turn, have their respective departments and units. The TCGB carries out pre-audits of the legality and budgetary coverage of actions and contracts that result in revenue or expenditure for the entities subject to its jurisdiction; it provides an opinion on the General State Accounts (OGE) and it judges management accounts.

The TCGB’s area of operations include conducting inquiries, audits and other forms of investigations; the issuance of mandatory instructions; approval of annual activity plans and reports; approval of necessary internal regulations; ordering the full or partial reinstatement of monies that were unlawfully spent; and enforcing financial liability.

The TCGB is entitled to access all information it deems pertinent, and auditees have a duty to collaborate and assist.



The TCGB engages with the public and citizenry through awareness campaigns.

## ENGAGEMENT WITH THE 2030 AGENDA

From 2016 to date, out of the four approaches prescribed by INTOSAI, the Court of Auditors of Guinea-Bissau has only managed to put into practice the fourth approach, which has to do with the model for transparency and accountability for its activities, including audits carried out by the Office of Internal Control.

In regards to activities carried out by the TCGB related to Agenda 2030, focus is the fulfillment of SDG 16, and primarily its second point - namely fighting corruption, bribery, theft, and tax evasion through audits and surveys to the different public institutions, specifically in the health, education, and economic sectors.

Signing of the agreement protocol between TCCV e TCGB



These activities have contributed to increasing transparency in public resources management, improvement in the education and health systems.

At an international level, the Guinea-Bissau Court of Auditors has been assuming a prominent place through its participation in key events, including meetings of the OISC/CPLP in Portugal and South Africa; the application of the PFM-RF tool, together with AFROSAI-E and GIZ; and its subsequent presentation at the VI Conference of Chairs and Councilor Judges of the CPLP SAIs, in Cape Verde.

The PFM-RF tool has enabled the Court to better recognize deficiencies in the Guinean public financial management. This performance conclusion was based in an on-site and desk-based assessment of budget preparation and approval, financial management and service delivery, accounting, reporting, and monitoring.



Chairs of the Courts of Auditors of the CPLP

## THE WAY FORWARD

- Improve the completion of the PFM-RF sheets;
- Issuance of the opinion on the General State Account in a timely manner;
- Performance and environmental audits;
- Study visits and exchange visits with other SAIs;
- Creation of a study center;
- Training of technicians in procedural matters, public contracting and training of judges in matters related to the judging of accounts;
- Post-graduate course in the area of public finance and financial, environmental, performance and compliance audits.



Preparatory work for the presentation of the PFM report, UNDP, Praia



Presentation of PFM-RF in Cape Verde



Tribunal Administrativo

# Mozambique

## COUNTRY CONTEXT

Under the Constitution of the Republic of Mozambique (CRM, 2004)<sup>1</sup>, Mozambique has a presidential political regime. The President of the Republic is the Head of State and also the Head of Government, and is responsible for appointing the Chair of the Administrative Court of Mozambique (TA), under paragraph g) of Article 159 of the CRM, upon hearing the High Council of the Administrative Judiciary (CSMJA).

In the period of 2015-2019, the country was marked by the negative influence of several factors, namely, (i) political instability in the central and northern regions, (ii) natural disasters, especially flooding and cyclones in the central and northern areas and drought in the south, (iii) the suspension of direct budget support by development partners, (iv) the reduction in Foreign Direct Investment (FDI), (v) the depreciation of the Metical and reduction in Net International Reserves (NIR), and (vi) the increase in external public debt service<sup>2</sup>.

The above factors contributed to the data presented in the table below.

| Ano                                     | 2015       | 2016       | 2017       | 2018       | 2019       |
|-----------------------------------------|------------|------------|------------|------------|------------|
| Gross Domestic Product (GDP)            | 15 546 557 | 11 015 071 | 12 646 817 | 14 674 479 | 15 470 865 |
| Actual GDP Growth Rate (%)              | 6.3        | 3.8        | 5.5        | 3.3        | 2.2        |
| Population - in millions of people      | 25 728     | 26 424     | 27 910     | 28 862     | 29 525     |
| Population Growth Rate (%)              | 2.7        | 2.7        | 2.8        | 2.9        | 2.9        |
| GDP per capita                          | 600.77     | 416.86     | 453.13     | 508.44     | 523.98     |
| Poverty Line (less than \$1.90 per day) | 1.65       | 1.14       | 1.24       | 1.39       | 1.44       |

Source: Report and Opinion on the General State Accounts 2019 (Consolidated Annual Report)

Average Exchange Rate: 2015: 38.28 MZN/USD; 2016: 62.57 MZN/USD; 2017: 63.61 MZN/USD, 2018: 60.30 MZN/USD and 2019: 62.40 MZN/USD.

Human Development Index (HDI): the most recent United Nations report places Mozambique in the group of the ten countries in the world with the lowest HDI, where it ranks 180 out of 189 countries.

The country defined the following central objectives<sup>3</sup>: improving the living conditions of Mozambicans, increasing employment, productivity and competitiveness, creating wealth and generating a balanced and inclusive development, in an environment of peace, security, harmony, solidarity, justice and cohesion among Mozambicans. These goals reflect SDGs 1, 2, 4, 6, 10, 13, 14 and 15.



## CONTEXT OF THE ADMINISTRATIVE COURT (TA)

The TA was established by the Mozambican legal system in 1992 and is headquartered in Maputo, the country's capital.

The TA is the highest body in the hierarchy of administrative, fiscal, and customs courts, and is responsible for the control of the legality of administrative actions and the application of regulatory norms issued by Public Administration, as well as the supervision of the legality of public expenditure and respective enforcement of liability for financial infractions.

The TA operates with 3 (three) sections:

- First Section - Administrative Litigation - with three Councilor Judges, including the Chair;
- Second Section - Tax and Customs Litigation - with three Councilor Judges, including the Chair;
- Third Section - Financial Litigation / Public Accounts Section (SCP) - with six (6) Councilor Judges, including the Chair.

A SCP operates with 2 (two) subsections:

- First Subsection - the Pre-Audit Sub-section (Visto), responsible for the oversight of actions and contracts

This subsection performs pre-audit functions, which consist of: (a) review and approval of recruitment proposals made by government agencies and other public entities; and (b) review and approval of tender proposals.

All donations, loans, purchases and public works contracts that generate

public expenditure and are executed by the State are necessarily subject to its oversight and must obtain its no-objection (visto).

- Second Subsection - Comprised of two subsections, namely, the General State Accounts (CCGE) and the Accounts and Audits (CCA)

These entities are responsible for issuing the Report and Opinion on the General State Account (RPCGE) and for auditing the various State institutions, respectively.

The specific jurisdictional functions of the Court of Auditors in Mozambique are exercised by the TA's Public Accounts Section (SCP).

According to the provisions of Article 229 of the CRM, in its capacity as the External Control body, the TA is responsible to:

- Judge cases emerging from legal-administrative relationships;
- Judge appeals lodged against the decisions of state bodies, their respective holders and agents;
- Hear appeals lodged against decisions rendered by tax and customs' administrative courts;
- Issue the RPCGE;
- Pre-audit the legality and budgetary coverage of actions and contracts subject to the TA's jurisdiction;
- Post and concomitant audit of public monies;
- Control the application of financial resources obtained abroad, namely through loans, grants, guarantees and donations.

The TA is currently comprised by the Chair and by 12 (twelve) Councilor Judges, who compose the Plenary. During their sessions the judges have a representative of the Public Prosecutor’s Office, which is represented in the Plenary by the Deputy Public Prosecutor, and in the Sections by Deputy Public Prosecutors.

The TA has Support Services made up of 432 employees. As SAI with jurisdictional functions, to carry out its mandate, the SCP is supported by a body of 210 auditors distributed per the subsections as follows: 34 in the CV, 53 in the CCGE and 123 in the CCA.

## ENGAGEMENT WITH THE 2030 AGENDA

|      |                                                                                                                                                                                                                               |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2016 | December: XXII INCOSAI ABU DHABI<br>(Theme: SAI contribution to Agenda 2030)                                                                                                                                                  |
| 2017 | PFM RF <ul style="list-style-type: none"> <li>• AFROSAI-E/GIZ Joint Decision</li> <li>• September: Funchal Declaration - OISC/CPLP</li> <li>• October: RF PFM development workshop - Pretoria</li> </ul>                      |
| 2018 | PFM RF <ul style="list-style-type: none"> <li>• March: Participation in the first pilot in Ghana</li> <li>• April: Pilot evaluation in Mozambique</li> <li>• May: Approval by AFROSAI-E’s Governing Board (Rwanda)</li> </ul> |

|                |                                                                                                                                                                                                                                                                                                                                                        |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2018<br>(cont) | <ul style="list-style-type: none"> <li>• June: Participation in pilot in Kenya</li> <li>• September: Participation at the OISC/CPLP Training of Trainers (Lisbon)</li> <li>• September: Participation at OISC/CPLP General Assembly (Dili)</li> </ul>                                                                                                  |
| 2019           | PFM RF <ul style="list-style-type: none"> <li>• April: Assessment using the PFM-RF tool</li> <li>• May: Issuance of first RF PFM Report by TA May: Presentation at AFROSAI-E’s Governing Board (Maputo)</li> <li>• June: Participation at the Market Hall OISC/CPLP - Cape Verde</li> <li>• September: Presentation at HLPF - UN (New York)</li> </ul> |

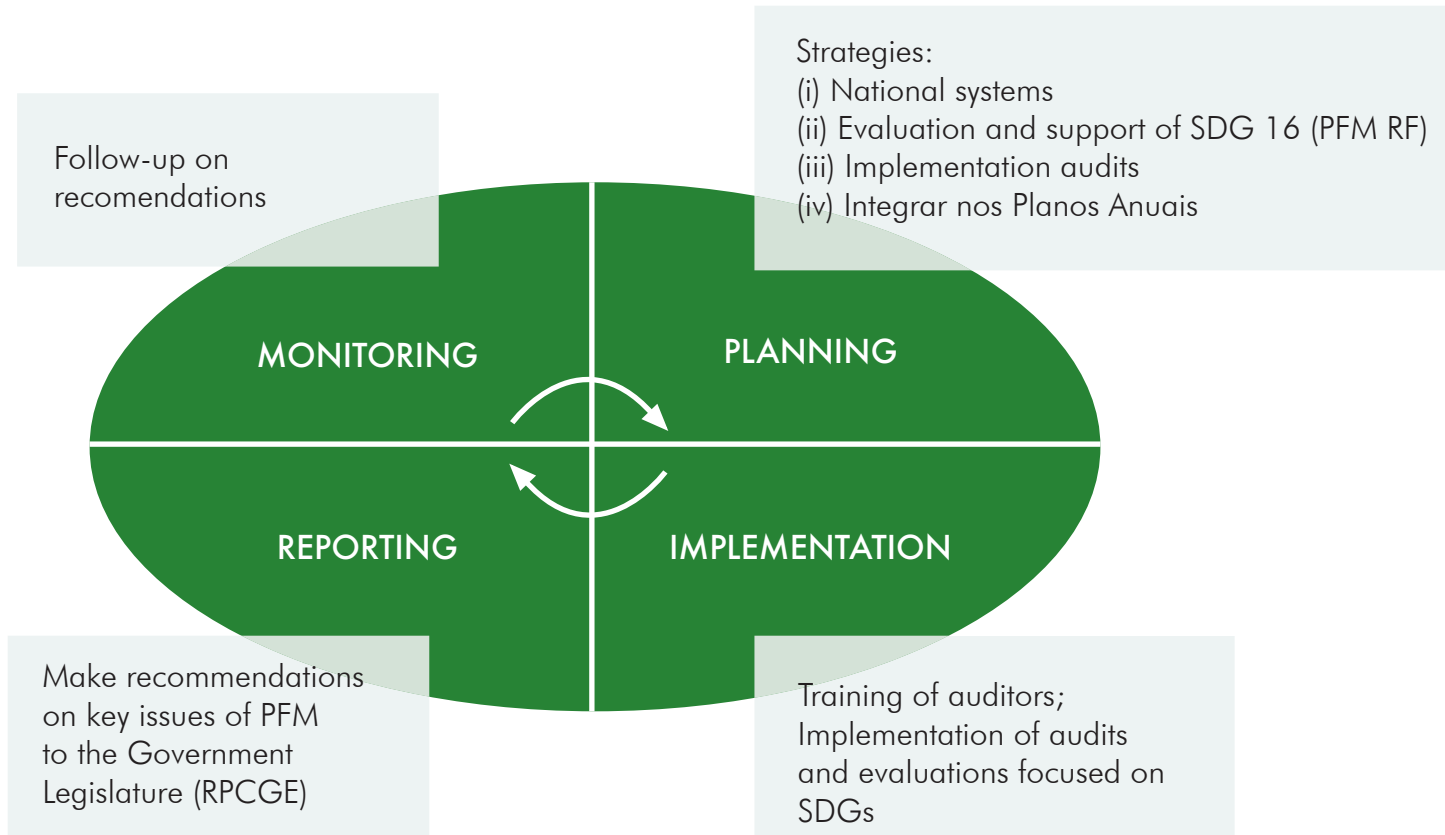
## THE WAY FORWARD

The TA intends to reinforce its contribution to strengthen PFM institutions towards the efficient delivery of improved services to citizens, through the integration into the RPCGE of the (internally assumed) INTOSAI approaches to engage with the 2030 Agenda.

The TA also intends to strengthen its involvement in Agenda 2030 through the annual application of the tool “Public Finance Management Reporting Framework” (PFM-RF).

The institutional management process to consolidate the integration of the 2030 Agenda will follow these stages: Planning, Implementation, Reporting and Monitoring of assessments and audits that include SDG related topics.

The illustration below shows the TA's vision in relation to the 2030 Agenda:



<sup>1</sup> References the constitutional text revised by Law n.º 1/2018, of 12 June.

<sup>2</sup> Report on the Five Year Plan 2015-2019 (up to first semester of 2019).

<sup>3</sup> Government Five Year Plan 2015-2019, approved by Resolution n.º 12/2015, of 14 April.



# Portugal

## COUNTRY CONTEXT

### Population

| Place of residence (NUTS - 2013) | Resident Population, Sex |           |           |
|----------------------------------|--------------------------|-----------|-----------|
|                                  | Total                    | M         | F         |
| Portugal                         | 10 295 909               | 4 859 977 | 5 435 932 |
| Continent                        | 9 798 859                | 4 623 424 | 5 175 435 |
| Autonomous Region of Azores      | 242 796                  | 117 884   | 124 912   |
| Autonomous region of Madeira     | 254 254                  | 118 669   | 135 585   |

### Main sectors of the economy

|                           |                                                                                                                                                                                                                                                         |
|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GDP, by sector            | Agriculture 2,6%<br>Industry 22,6%<br>Trade and Services 74,8%                                                                                                                                                                                          |
| Labor force by occupation | Agriculture: 11,7%<br>Industry: 28,5%<br>Trade and Services: 59,8%                                                                                                                                                                                      |
| Main industries           | Textiles, Clothing, Footwear, Wood and cork, Paper, Chemicals, Auto parts, Metals, Dairy products, Wine and other Foodstuffs, Porcelain and Ceramic products, Glass, Technology and Telecommunications products, Ship building and maintenance, Tourism |

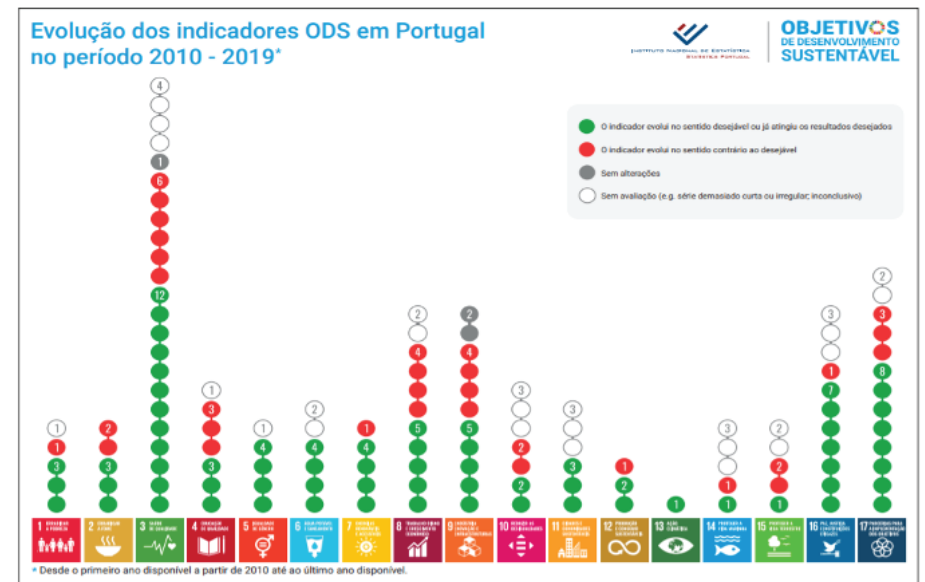
Population at the poverty line or at risk of social exclusion 19,8% (2.039.000)

GDP per capita (current prices): € 51 717,3

Human Development Index: 0,864

Data reference period: 2019

Source: National Institute of Statistics - Portugal



For more details, please see the National Report on the Implementation of the 2030 Agenda for Sustainable Development - Portugal, on the occasion of the Voluntary National Presentation at the United Nations High Level Political Forum in June 2017 [https://www.portaldiplomatico.mne.gov.pt/images/pdf/politica\\_externa/15771Portugal2017\\_PT.pdf](https://www.portaldiplomatico.mne.gov.pt/images/pdf/politica_externa/15771Portugal2017_PT.pdf)

| Portugal: Priority SDGs reflected in the National Reform Program                                                                                                                                                                             | 2030 Agenda SDGs                                         | Agenda 2030 5 P's                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|-----------------------------------------------|
| <ul style="list-style-type: none"> <li>• NRP Strategic Pillars</li> <li>• Social cohesion and equality</li> <li>• Promoting innovation in the economy</li> <li>• Capitalization of enterprises</li> <li>• Territorial enhancement</li> </ul> | <p>4</p> <p>5</p> <p>10</p> <p>9</p> <p>13</p> <p>14</p> | <p>PEOPLE</p> <p>PROSPERITY</p> <p>PLANET</p> |

INTOSAI recognizes the role of supreme audit institutions in promoting the implementation of the 2030 Agenda, particularly in assessing the preparedness of governments to implement the Sustainable Development Goals (SDGs) at national level. This assessment was carried out by the TCP in 2019 and was framed within the Opinion on the General State Accounts.

## SAI CONTEXT

The Court of Auditors was established under its current name on November 10, 1849, although its roots go back to 1389, with the institution of the "Count House".

## Composition

| Year: 2020              | M  | F   |
|-------------------------|----|-----|
| Councilor Judges        | 11 | 6   |
| Leaders                 | 24 | 32  |
| Control and Audit Staff | 62 | 141 |

## Structure

The Court of Auditors has five sections and support services.

Three specialized Sections, at the headquarters:

- The 1st Section undertakes Pre-Audit, as well as concurrent audits of actions and contracts, and may, in certain cases, impose fines and discharge financial liability;
- The 2nd Section undertakes post audit and concurrent audit of financial activities and may also, in the cases provided for by law, impose fines and enforce financial liability;
- The 3rd Section performs the jurisdictional function, proceeding with the judgment of the processes of enforcement of financial liabilities and fines, at the request of the competent entities.
- Two sections of general jurisdiction, one in each Autonomous Region.



The Support Services include the Office of the Chair and the Directorate General of the Court of Auditors (DGTC).

The Court's highest decision-making body is the General Plenary.

### Mandate and Scope

The Court of Auditors controls the legality and regularity of public revenue, expenditure and public assets, assesses the sound financial management of both the Public Administrative Sector and the Public Business Sector, and also oversees the financial resources originating from the European Union.

Starting in the 2023 financial year, the Court is also responsible for certifying the General State Accounts (Article 66, no. 6 of Law no. 151/2015, of September 11, as amended by Law no. 37/2018, of August 7).

In carrying out its mission, the Court of Auditors contributes to the sustainable development of public finance.

The Portuguese Supreme Audit Institution exercises powers of financial and jurisdictional control of all entities in charge of the management of public monies or values regardless of their legal nature.

### Main innovation and development projects

- Gradual implementation of the new Integrated Planning System of the Court of Auditors and its support services
- Implementation of ModInAudit - Integrated Model for Conducting Audits

- Development of electronic means to foster, investigate, and processing of pre-audit files and processes arising from the enforcement of financial liabilities
- Process for electronic rendering of accounts
- Application of ModInPlan - Integrated Planning Information System
- Interlinkage of Applications and Information Development Models in the Court
- Use of digital platforms for new working and internal communication models, in the context of work amidst the COVID-19 pandemic
- New model to address and monitor the recommendations of the Court

### The Court of Auditor's approach to the implementation of the 2030 Agenda

INTOSAI recognizes the role of supreme audit institutions in promoting the implementation of the 2030 Agenda, particularly in assessing the preparedness of governments to implement the Sustainable Development Goals (SDGs) at national level. This assessment was carried out by the TC in 2019 and was framed within its Opinion on the General State Accounts. The main outlines are summarized below.

## Government preparedness for implementing the 2030 Agenda

### I. Scope and methodology

Portugal is bound by sustainable development commitments, both as a member of the United Nations Organization and as a signatory of the 2030 Agenda. This implies incorporating the 17 Sustainable Development Goals (SDGs) in the definition of public policies through specific measures. The responsibility for the overall coordination has been assigned to the Ministry of Foreign Affairs, in coordination with the Ministry of Planning.

The Court of Auditors assessed how the operationalization of the SDGs was ensured with regards to their formal structure of coordination, implementation, monitoring and review, as well as the financial resources allocated through sector policy programs and measures.

This review covered the period 2018-2019 and followed the INTOSAI<sup>1</sup> seven stages model to assess governments' preparedness to implement the SDGs:

|                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Stages concerning the policy framework | <ol style="list-style-type: none"> <li>1. Political commitment at the national level</li> <li>2. Public awareness and encouragement of public dialogue with stakeholders</li> <li>3. Assigning responsibilities, allocating financial means and accountability</li> <li>4. Development of plans for the realization of the SDGs, including the definition of stakeholder roles and the integrated implementation model</li> </ol> |
|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                 |                                                                                                                                                                                                                                                                       |
|-------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Steps related to the structuring of information | <ol style="list-style-type: none"> <li>5. Development of measurement systems and monitoring implementation</li> <li>6. Determination of baseline values for indicators</li> <li>7. Adoption of procedures for systematic monitoring and progress reporting</li> </ol> |
|-------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

The results of this review were integrated into the Opinion on the General State Accounts 2018.<sup>2</sup>

### II. Results of the assessment based on the INTOSAI model

At each stage, a set of processes and initiatives were assessed allowing the auditor to determine the specific level of implementation: ● process implemented; ● process under implementation; ● process not implemented, as follows:

| ETAPAS                                                         |            |
|----------------------------------------------------------------|------------|
| Stage 1 - Commitment to the 2030 Agenda                        | Evaluation |
| Political commitment                                           | ●          |
| Sustainable development strategy aligned with the 2030 Agenda  | ●          |
| Setting national targets                                       | ●          |
| Incorporation into national planning documents                 | ●          |
| Stage 2 - Promoting public SDG awareness                       | Evaluation |
| Engagement of stakeholders in the public policy-making process | ●          |
| Dissemination of the SDGs to the public and stakeholders       | ●          |



| ETAPAS                                                                            |            |
|-----------------------------------------------------------------------------------|------------|
| Stage 3 - Defining responsibilities, allocating resources, and reporting progress | Evaluation |
| Identification of formal structures for implementation                            | ●          |
| Activity of the formal structures                                                 | ●          |
| Financial resources allocated for SDG implementation                              | ●          |
| Reporting on progress                                                             | ●          |
| Stage 4 - Implementation plans                                                    | Evaluation |
| Identification of policies that contribute to the SDGs                            | ●          |
| Priority setting                                                                  | ●          |
| Development of implementation plans for the SDGs                                  | ●          |
| Definition of the entities and bodies responsible for achieving the goals         | ●          |
| Stage 5 - Measurement and monitoring systems for goals and targets                | Evaluation |
| Development of measurement and monitoring systems for the goals and targets       | ●          |
| Entities responsible for producing information                                    | ●          |
| Periodicity of information availability                                           | ●          |
| Stage 6 - Development of national indicators                                      | Evaluation |
| Identification of available and unavailable indicators                            | ●          |
| Stage 7 - Monitoring and dissemination of progress                                | Evaluation |
| Entity responsible for monitoring and timeline for assessing progress             | ●          |
| Frequency and form of data dissemination                                          | ●          |

Based on this methodology, the Court of Auditors concluded that steps have been taken towards creating the conditions for SDG implementation given the political commitment and the existence of structures with specific competencies for their implementation, as well as specific indicators that are already available and regularly disclosed. However, the TC also found that there are still shortcomings regarding the commitment to the 2030 Agenda in terms of strategic planning, the clear assignment of responsibilities for implementation and the definition of national targets, such as:

- a national sustainable development strategy aligned with the 2030 Agenda was not prepared, nor were detailed implementation plans drafted to include a breakdown of policies, measures and resources needed to pursue the SDGs;
- in light of the results of the implementation monitoring indicators, responsibilities for achieving goals and the adoption of corrective measures were not defined, nor were national goals adapted to the reality and circumstances of the country;
- the main strategic planning, programming and budget execution documents does not allow for the identification of policies, measures and financial resources that contribute to the achievement of each SDG.

### III. Recommendations to Government

Considering these shortcomings, recommendations were made to the Government to:

- provide for the preparation of a national sustainable development strategy that ensures the integrated management of public policies essential to the implementation of the 2030 Agenda;
- adopt SDG implementation plans that include the attribution of



responsibilities for the achievement of the targets or adoption of corrective measures;

- promote the definition of national targets adapted to the reality and circumstances of the country;
- ensure the collection and monitoring of information to measure progress towards these goals.

### Audits carried out within the scope of the SDGs

In 2018 and 2019, the Court of Auditors also specifically analyzed the extent to which certain public programs contribute to the Sustainable Development Goals and their respective targets. This analysis focused on SDG 14-Protect Marine Life and 15-Protect Life on Earth.<sup>3</sup>

In 2020, in turn, audits were carried out with respect to SDGs 1 and 2 (poverty and nutrition), 3 and 11 (health and quality of life in cities), 4 (education), and 12 (sustainable procurement). An audit was also started on the management and information system for the SDGs

The following Audits were carried out during 2020:

- Audit on Green Public Procurement (report no. 7/2020);
- Audit on Air Quality (report no. 8/2020);
- Audit on Early School Dropouts (report no. 10/2020);
- Audit of the Operational Program to Support the Most Deprived Persons (report no. 14/2020);
- Target of 40% of graduates aged 30-34 in 2020 (report no. 17/2020).

### Pilot experience in using the tool PFM-RF “Public Finance Management - Framework and Reporting”

The pilot experience in using the PFM-RF tool was included in the Action Plan for 2019, as a cross-cutting activity under the guidance of Councilor Judge Ana Furtado. It covered the areas of Parliament, Ministry of Finance and Tax Authority, Defense, Health, Higher Education and Planning and Infrastructures. A team of 14 technicians was formed and received specific training to use the tool on an experimental basis. The team produced a summary report that was presented to the Court by the Councilor Judge in that same year.

The Portuguese experience in using the tool was based on audit reports and other information available in the institution and allowed, in a short period of time, a self-assessment of the scope of the work performed by the Court and, at the same time, an evaluation the adequacy of the tool as related to the mandate of jurisdictional Supreme Audit Institutions (SAIs). In summary, we concluded that:

- The tool is applicable, subject to some adaptations to the country context;
- As a rule, no audit work is done on public financial management processes that precede the approval of the State Budget. Although this gap is partially filled by public information from other independent entities (Public Finance Council and Parliament), there is a need to develop complementary work on matters related to budget preparation;
- With regards to financial management and service provision, there is information from performance audits and pre-audits. However, we identified matters that were not covered, and such coverage of entities needs to be expanded;

- Accounting, reporting and oversight are the processes with the greatest coverage by the Court’s work, as it is mandatory that all central government entities render accounts. The way in which these accounts are integrated into the General State Accounts is the subject of an Opinion issued annually.

The lessons learned from the experience are that the tool, in addition to being an instrument for the evaluation of public finance, can be used as an element of the strategic planning process, contributing to the review of the strategy for establishing the scope of the work carried out and its extension to areas not yet covered. It can be used to measure the effectiveness of the SAI’s activity, as it measures the quality of public financial management over time and can also assist in identifying situations of underperformance and best practices that could improve the SAI’s performance.

## THE WAY FORWARD

The 2030 Agenda, its implementation and respective monitoring and control were systematically taken into consideration in the process of (participatory) preparation, drafting and approval of the strategic planning instruments of the Court of Auditors - the Strategic Plan and the Triennial Program 2020-2022.

As a result, the Court has committed to adopting a cross-cutting, systemic and integrated approach to auditing SDG implementation. This holistic approach is implemented in various ways, such as by considering the SDGs in all the actions carried out, or by identifying risks arising from audits carried out in this area.

Thus, in the context of the “Audit of the implementation of the 2030 Agenda for Sustainable Development in Portugal” we planned to carry out eight

control actions by the end of 2022. Some have a more cross-cutting nature, aimed at evaluating the management and control systems implemented, inter-ministerial coordination, SDG implementation and global reports; as well as some concrete and specific areas, such as:

- Waste management and disposal;
- Protection of ecosystems and natural resources;
- Demographic evolution.

It is expected that the next two strategic periods (2023-2025 and 2026-2029) will be even more focused on the implementation of the 2030 Agenda in Portugal, in line with INTOSAI guidelines, of which the Court of Auditors is a founding member and where it serves as a member of the Governing Board.

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<sup>1</sup> This model was developed by the Netherlands Court of Audits, in collaboration with the European Court of Auditors and other partner institutions and was endorsed by INTOSAI at the XXII Congress in December 2016 (cf. Algemene Rekenkamer, A Practical Guide to Government SDG Preparedness Reviews, July 2018).

<sup>2</sup> <https://www.tcontas.pt/pt-pt/ProdutosTC/PareceresTribunalContas/ParecerCGE/Pages/Anos.aspx>

<sup>3</sup> Regarding these SDGs, see, inter alia, Reports 17/2018, 12/2019 and 19/2019, from the 2nd Section, at [www.tcontas.pt](http://www.tcontas.pt)



# São Tomé & Príncipe

## COUNTRY CONTEXT

The Republic of São Tomé and Príncipe (STP) is a small island state with an area of 1,001 km<sup>2</sup> and a population of approximately 215,000 Inhabitants. It is located in the Gulf of Guinea, 350 km off the west coast of Africa. It is a developing, low-middle income country with a fragile economy highly vulnerable to exogenous shocks, and a GDP per capita of 1,960 USD (2019).

Agriculture and tourism represent the main sectors of the country's economy, although there are high expectations around the potential of oil exploration.

As for the social situation, poverty levels have not changed significantly between the last two household surveys (2000 and 2010). Recent World Bank estimates show that about one third of the population lives on less than 1.90 USD per day, below the international poverty line, and that more than two thirds of the population is poor, using the World Bank's higher poverty line of 3.20 USD per day. Notwithstanding this benchmark, STP performs above the average for Sub-Saharan Africa on the UNDP HDI.

Regarding the country's commitment to the SDGs, the Santomean state has decided to implement all SDGs, while prioritizing goals 1, 8, 9, 13, 14, 15 and 16.

## SAI CONTEXT

The Court of Auditors of São Tomé and Príncipe is a jurisdictional SAI. It was institutionalized in 1999, by means of Law No. 3/99, but only effectively entered into operation on June 10, 2003.

In November 2019, the legislative scope of the Court was revised, and the Court's activities were henceforth carried out in line with Law no. 11/2019 (Organic and Procedures Law of the Court of Auditors) and Law no. 12/2019 (Staff Support Services). In concrete terms, it is a supreme and independent body and exercises the powers of control of public finance and has jurisdiction and powers of financial control within the legal order of the Democratic Republic of São Tomé and Príncipe, both in the national territory and abroad, in relation to services, bodies or representations of the State abroad.

Regarding its composition, article 14 of Law no. 11 dictates that the Court of Auditors is composed of five Councilor Judges, one of whom is the Chair, elected from among his / her peers. As of this publication, the Court is still operating with three Councilor Judges, as the process of fully implementing the new law is still underway.

With regard to its structure, article 15 of Law 11/2019 indicates that the Court of Auditors comprises, at its headquarters, two specialized sections

which are responsible for exercising the powers provided for by law.

Likewise, Law 12/2019 indicates that the Court of Auditors has two support units, namely the Chair's Office and the General Secretariat. The Chair's Office assists the Chair in the performance of his/her duties, providing necessary technical and administrative support. The General Secretariat is divided into a number of departments, namely the Judicial Secretariat, the Technical Support Services Department, the Administrative Services Department, and the Planning and Quality Control Office. These Directorates integrate different departments.

In relation to its main areas of activity, the Court has been involved in the production of reports and the issuance of Opinions on the General State Accounts, in pre-audit and concomitant audit, in post-audit and in internal auditing of accounts. It will soon resume judgments for the enforcement of financial responsibility.

## ENGAGEMENT WITH THE 2030 AGENDA

The Court of Auditors recognizes its important role to the architecture of the Santomean State and is committed to the higher designs of the nation towards sustainable development.

Thus, within the framework of its legal powers, this SAI is involved in oversight activities aimed at the full accomplishment of the Sustainable Development Goals prescribed by the United Nations 2030 Agenda and, in particular, the SDGs defined by the State as priorities.

The active participation of this Court in the General Assembly of the OISC-CPLP, held in Funchal (Madeira) in 2017, and the signing of the Funchal Declaration reflect its commitment to compliance with the SDGs.

In this context, in 2020, the Court of Auditors, supported by Pro-PALOP-TL, carried out an exercise called "Application of the PFM RF tool to Public Finance Management in São Tomé and Príncipe", involving five ministries and their services, as well as the National Parliament. Conclusions were produced in the form of messages addressed to each of the target institutions, with a view to improving the effectiveness of SDG implementation, focusing on procedures relating to budget preparation and approval, financial management, service delivery, accounting, reporting and oversight.

Taking into account the information collected, this exercise found that when new governments are formed, development priorities are reshaped and this has repercussions in terms of consistency of priority targets. Also, the manner in which the budget management cycle is translated into a "sectorized" Public Administration, provokes weak intra- and inter-sector communication of information.

A vertical mentality persists, where authority is concentrated in the Executive and exercised in a vertical manner.

This mentality isolates ministries and even services within the same ministry, creating a fertile environment for "dispute" among the different sectors to ensure greater allocation of funds to their respective sectors, to the detriment of an integrated national policy. There is also a weak horizontal financial relationship among the sectors, further hindering progress on the SDGs.

## OTHER ACTIONS FOR ENGAGEMENT WITH THE 2030 AGENDA

Activities carried out by the Court of Auditors of São Tomé and Príncipe with funding from pro PALOP-TL:

1. June 2019 - Participation in the technical meetings for the finalization

of the PFM-RF tool in Cabo Verde in the context of the VI OISC/CPLP Seminar held, 6-7 June 2019, organized by Pro PALOP-TL ISC, with more than 35 auditors from PALOP SAIs to finalize the new tool called “Public Finance Management Reporting Framework - (PFM-RF)”. This tool is used by SAIs to assess public finance against the targets of Sustainable Development Goals (SDGs). The application of the tool allows courts of auditors to cover, in their audits and other external control actions, the main policy-making institutions for public finance management, such as the Ministry of Finance, Parliament and Tax Authority, as well as the Ministries and departments that are considered important for achieving the SDGs.

2. June 2019 - Participation in the VI Seminar of the Organization of Supreme Audit Institutions of the CPLP (OISC CPLP), under the theme “The Improvement of Public Finance Management and Agenda 2030: The PFM-RF, Benefits and Challenges” in partnership with Pro PALOP-TL ISC, in Cape Verde. More than 100 representatives from Supreme Audit Institutions (SAIs) that are members of this regional organization participated.
3. January 2020 - Participation in First Community of Practice of the Public Finance Management System State Actors - “The Contribution to Agendas 2030 and 2063 in the PALOP-TL” held by Pro PALOP-TL ISC in Angola. One of the thematic areas was “The SAIs and the audit of SDG implementation - challenges and good practices” for the analysis of challenges in the technical and jurisdictional control of public accounts by the SAIs of the PALOP-TL, and involved an exchange of experience with the TCP and TCU with focus on the tools for evaluating SDG implementation.
4. September 2019 - Participation of the Chair of the Court of Auditors of São Tomé and Príncipe in the XXIII Congress of INTOSAI (Interna-

tional Organization of Supreme Audit Institutions) in Russia (Moscow) with funding from Pro PALOP-TL ISC. The participation of the TCSTP in this Congress allowed participants to focus on two themes of great relevance and timeliness: Information Technology for developing public administration, and the role of Supreme Audit Institutions (SAIs) in the execution of national priorities and goals. The agenda also included discussions on the role of digital databases in strengthening and developing public administration, the evaluation of goals, impacts and risks associated with government programs and policies, the environmental and social dimensions of sustainable development.

5. The latest RPCGE regarding the 2018 budget year highlighted the need to include a chapter on issues related to Sustainable Development Goals (SDGs). This will be done in the next CGE Report and Opinion to facilitate the assessment of SDGs by the TCSTP. For more information see pages 27 of the 2017 RPCG which includes the following quote from the RPCGE (...) “It becomes imperative and urgent, within the framework of a national development strategy aligned with the 2030 Agenda, to include in the main strategic planning documents (Major Planning Options) and programming and budget execution (State Budget and State General Account), the policies, measures and financial resources to be mobilized to achieve the SDGs, as well as the progress towards the targets vis-a-vis the results of the monitoring in each financial year.”

## THE WAY FORWARD

Aware of its role in the process, the Court of Auditors will continue to align its Strategic Plan with the SDGs, seeking national and international synergies that allow for better monitoring of the Government’s capacity for

the implementation of the 2030 Agenda. In concrete terms, actions will focus on:

1. Completing the audit related to the use of funds to support the fight against COVID-19. This represents support to the most disadvantaged populations and women-headed households, in light of mitigating the effects of the pandemic and the worsening of poverty;
2. Effective follow-up to the implementation of the above audit recommendations;
3. Introducing a chapter related to the status of SDG implementation within the Opinion on the CGE;
4. Exercising and disseminating the procedures of the PFM-RF tool;
5. Aligning internal procedures with international good practices adopted by other SAs, aiming at improving performance in monitoring the SDGs.



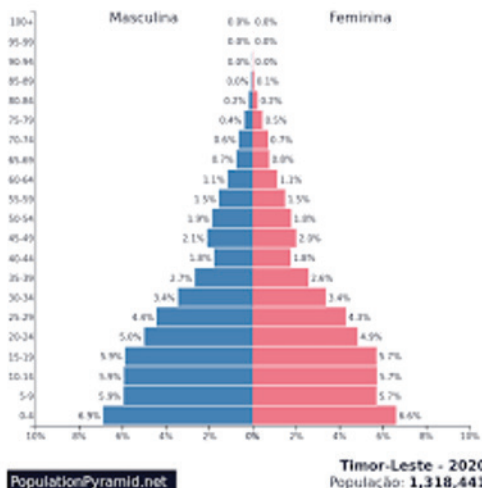


# East Timor

## COUNTRY CONTEXT

East Timor is one of the youngest countries in the world and occupies the eastern part of the island of Timor in Southeast Asia. In 2020, the country's population was of about 1,318,441, and this is mainly concentrated in the area around Dili, the capital.

The average income is below that of the world economy, with 37.4% of the country's population living below the international poverty line of less than 1.25 USD per day.



East Timor is ranked 128th in the Human Development Index (HDI). However, in 2013, it had the sixth highest percentage growth in gross domestic product in the world. In 2015, and according to World Bank data, the GDP Per capita was 1,169 USD.

The main sectors of the economy are oil, natural gas and coffee. East Timor's economy

is heavily dependent on oil and natural gas revenues to finance the General State Budget.

The COVID-19 pandemic has been devastating to the world economy, and lockdowns have had repercussions at all levels. In August 2020, the VIII Government of East Timor presented an Economic Recovery Plan with a series of initiatives aimed at enabling a gradual recovery of East Timor's economy.



These targets aim to invest in the country's economic development based on a fairer and more prosperous economy, as well as in human resources that are better prepared for the labor market. These are the long-term goals.

In the short term, a series of diplomas were approved geared at eradicating poverty, as the socio-economic impact of the pandemic significantly reduced agricultural production, negatively influencing the households that are dependent on this sector.

As an example of these measures, the Government passed Decree-Law No. 15 / 2020 of April 30, to temporarily grant households a monthly subsidy.



## SAI CONTEXT

The Chamber of Accounts (CdC) was established by Law no. 9/2011, of August 17. Until the Supreme Administrative, Tax and Court of Auditors and the Supreme Court of Justice are established, its functions are performed by the Court of Appeal.

In 2020, the powers of the CdC were exercised by a body of four councilor judges of the Court of Appeal, supported by a team of thirty national auditors and three international advisors.

The Chamber of Auditors operates with three Technical Support Units (TSUs): the Unit for the Report and Opinion on the State General Account, the Pre-Audit Unit, and the Audit Unit.

The term of office for the Chair of the Court of Appeal is four years.

Among the powers of the Chamber of Auditors, the following are of note: (i) Provide an opinion on the General State Accounts (CGE); (ii) Preventively inspect the legality of acts and contracts; (iii) Verify the accounts of the bodies, services or entities subject to its jurisdiction; (iv) Judge the effectiveness of financial responsibility of those who manage public monies; (vi) Assess the legality, economy, efficiency and effectiveness of the finan-

cial management of public entities subject to its financial control powers.

The Chamber of Auditors' main areas of activity are: i) budget auditing and opinion on the State's General Account; ii) pre-auditing; iii) concomitant auditing; iv) post-audit.

It is worth highlighting that a competency assessment is currently being conducted by an internationally recognized audit firm of all CdC national auditors to evaluate their skills and working methods.

## ENGAGEMENT WITH THE 2030 AGENDA

**1. Assess the preparedness of national systems to report on progress in achieving the SDGs and then audit their functioning and the reliability of the data they produce.**

The Chamber of Auditors has carried out its audits in line with Intosai's standards, in order to meet the goals set by the institution.

The role of SAls is key to a society that aspires to become more just. For this to be possible it is necessary to oversee the legality of public spending, judge the State's accounts so that they are fully compliant, and penalize those who do not meet the legislative requirements.

**2. Carry out performance audits to examine the economy, efficiency and effectiveness of the main government programs which contribute to specific SDG aspects.**

The main purpose of the audits carried out by the Chamber of Auditors has been the control of State's financial activity, but it has not been limited to this. They have also analyzed the economic component and the efficiency and effectiveness of the entities, to verify whether the 2030 Agenda targets



are being met. The audits have taken a broader look at the economy, with greater impact on social justice and the economy

### **3. Assess and support the implementation of SDG 16, which is partly about transparent, efficient and accountable institutions.**

East Timor is a democratic country where social peace thrives, where all citizens have access to fair justice, where even the lowest income population has access to constitutional rights, and where there is protection, freedom and security. The aim is to implement effective, accountable, and transparent institutions at all social levels, with a major focus on increasing public policy and the systemic vision of government.

### **4. To be a model of transparency and accountability in their own activities, including audits and reports.**

The Chamber of Auditors has sought to keep abreast of new developments in self-diagnostic and self-assessment tools, in order to meet the requirements and international standards of operation of Supreme Audit Institutions.

Some actions in which the East Timor Chamber of Auditors participated include:

- In 2014, it signed a Protocol with the Court of Auditors of Bahia (Brazil).
- In June 2019, it participated in the VI Seminar of the Organization of CPLP Supreme Audit Institutions (OISC CPLP), under the theme “The Improvement of Public Finance Management and Agenda 2030: The PFM-RF, Benefits and Challenges” in partnership with Pro PALOP-TL ISC. This event was held in Cape Verde and was attended by 100 representatives of the Supreme Audit Institutions (SAIs) that are members of this regional organization.

- In September 2019, the CdC participated at the INTOSAI Congress in Russia (Moscow) with funding from Pro PALOP-TL ISC. The congress addressed two themes of great relevance and timeliness: Information Technology for the development of public administration, and the role of Supreme Audit Institutions (SAIs) in the implementation of national priorities and goals. The agenda also included the role of the digital databases in the strengthening and development of public administration, the evaluation of goals, impacts and risks associated with government programs and policies, the environmental and social dimensions of sustainable development.

In addition to these actions, several exchange webinars have been promoted aiming to increase effectiveness of the audits performed, and more importantly, to create facilitating and transparent models for SAIs.



## **THE WAY FORWARD**

The Chamber of Auditors is part of the country’s long-term strategy, which has sustainable development at the core of its vision. This development is based on the establishment of solid foundations that allow for the stability and security of the citizens of East Timor.

There has been a focus on improving the structures and operating mechanisms of the country’s main public entities, significantly improving their ability to articulate, prioritize and monitor activities, based on legitimate and credible key indicators. This has been measured through the various audits.



There has been a major focus on tax reform and public finance management to improve transparency of public accounts, aiming at increasing resources the country needs to develop without substantially increasing public debt or endangering future generations. The Chamber of Auditors has a very significant role in this process by auditing and verifying compliance with legislation.

measures that contribute to a more just and equitable society.

Therefore, we emphasize the great contribution that Pro PALOP has made to the various SAIs, including our SAI, the Chamber of Auditors of East Timor. The role of Pro PALOP has been instrumental to empowering the various SAIs to better support the 2030 Agenda.



As for the 2030 Agenda, we must strengthen capacity to evaluative actions, programs, and public policies in all public administration, with the aim of improving decision-making systems, transparency, learning, and government accountability. In fact, many of these goals are already enshrined in the Strategic Development Plan 2011 - 2030.

Transparency and open data initiatives should also be promoted, aiming at an increasing participation of citizens in social control and participatory democracy.

In summary, these are some of the measures that are key to achieving sustainable and inclusive development, and which will only be feasible if we have a strategic, open, integrated and agile state.

The role of external control institutions is of utmost relevance, not only to act punitively when required, but also through preventive and corrective

# Conclusions from the Learning and Exchange Workshop

## Summary of the Sharing and Learning Workshop

After the participant SAIs prepared the previous briefs, a Sharing and Learning Workshop was held on October 22, 2021, in Lisbon.

The Workshop was held to complement the publication of these briefs and to promote engagement, sharing and learning. The intention was that by the end of the Workshop, participants would have:

- Shared their SAI experience with CPLP SAIs;
- Learned from the experiences of other SAIs with respect to their contribution to the 2030 Agenda;
- Identified and shared challenges and other intervention opportunities for their SAI in relation to the 2030 Agenda; and
- Identified and shared opportunities for collaboration with respect to the 2030 Agenda.

This Workshop was attended by 30 people. This number included 25 representatives of the eight CPLP SAIs, including the Chairs of the Courts of Auditors (TC) of Cabo Verde, Guinea-Bissau and São Tomé and Príncipe, as well as Councilor Judges from the TC of Angola and the Administrative Court of Mozambique. The Auditor-General of Kenya represented AFROSAI-E. Opening remarks were made by Minister (Councilor Judge) Wal-

ton Rodrigues of the Brazilian Court of Audits (TCU-Brazil), by the Coordinator of PRO-PALOP-TL, Ricardo Godinho, and by the representative of GIZ, Carlos Maurício Figueirêdo. The Chair of the Portuguese Court of Auditors, José F. F. Tavares, closed the Workshop.

The Workshop had logistical and organizational support from the Court of Auditors of Portugal and was technically prepared and facilitated by GIZ and EUROSIS.



Closing speech by the Chair of TC Portugal, José F.F. Tavares, at the workshop in Lisbon

## 1 SAI EXPERIENCES IN ENGAGING WITH THE 2030 AGENDA

The presentations made by AFROSAI-E and the eight SAIs allow us to see that: a) there is important SAI progress in monitoring development toward

the 2030 Agenda; and b) progress differs from SAI to SAI, not only on intensity of engagement, but also on the type of interventions.

Five main experiences are briefly described below:

### 1. Assessment of Government Preparedness for SDG implementation

- In 2016, TCU-Brazil assessed national government preparedness to implement, monitor and communicate progress towards the SDGs. It is worth noting that the “SDG Radar” was developed for the dissemination of results and allowed for clear and simple communication of the assessment conclusions on the preparedness of national governments in implementing the 2030 Agenda.
- In 2017, with the same objective in mind, TCU-Brazil led a coordinated audit within the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS).
- In 2019, TC Portugal conducted an assessment of the operationalization of the SDGs regarding coordination, implementation, monitoring and review, as well as the financial resources allocated. The specific INTOSAI template was used for this assessment.

### 2. Public Finance Management Reporting Framework (PFM-RF)

In collaboration with GIZ, AFROSAI-E developed a tool that enables SAIs to assess Public Finance Management (PFM) with the SDGs in mind.

The tool has already been applied by SAIs from Angola, Brazil, Cape Verde, Guinea-Bissau, Mozambique, Portugal and São Tomé and Príncipe, with variations in terms of the stage of implementation, dissemination of reports and follow-ups on recommendations. Other English and French speaking African SAIs have also applied the tool.

The experience gained from applying the tool contributed to its revision and improvement. This culminated in a version 2.0 with strengthened guidance towards the SDGs and inclusion of disaster responsiveness. Materials and reports can be accessed at <https://pfmreporting-tool.com>.

It is worth noting:

- the contribution of the TC of Portugal in the critical analysis of the tool aiming at its improvement;
- the experience of the TC of Cabo Verde in organizing a workshop with the Government and Parliament to disseminate and discuss the results; this methodology can contribute to a greater integration and follow-up of recommendations by stakeholders; and
- the experience of the TC of São Tomé and Príncipe in sharing the Report with Civil Society Organizations.

### 3. Performance Audits

Some SAIs have carried out performance audits that make a connection to the SDGs when possible. Other SAIs have yet to begin this practice. We must highlight the audit of specific SDG targets carried out by TCU-Brazil. This type of audit makes it possible to evaluate government policies, strategies, programs and activities around a specific goal.

### 4. Monitoring High Risk Government Policies and Programs

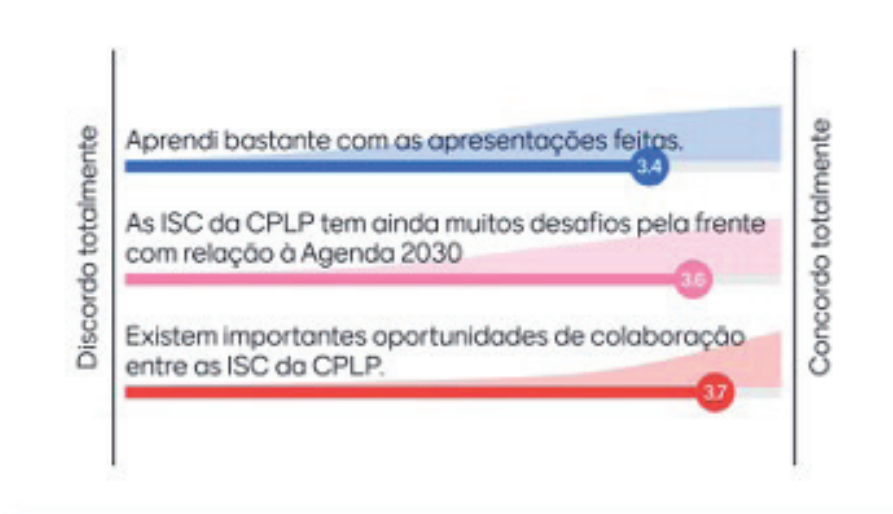
Starting in 2021, TCU-Brazil will produce this type of report on an annual basis, trying to align with the SDGs where possible.

## 5. Report and Opinion on the General State Accounts 2019 (Consolidated Annual Report)

Some SAls have included themes related to the 2030 Agenda 2030 in their RPCGE.

## 2. LEARNING REPORTED BY SAls

Participants expressed their perceptions about the level of learning, challenges and opportunities for collaboration via mentimeter. As can be seen in the results below, out of the 19 respondents, 17 agreed that they learned a lot from the presentations, 18 indicated there were still many challenges ahead, and 18 agreed there were important opportunities for collaboration among CPLP SAls around the topic of the Workshop.



## 2.1 Group work sessions

During group work sessions, workshop participants highlighted the following best practices:

1. *Strategic Alignment.* It is important that national strategic planning documents are aligned with the SDGs if these are to be achieved.
2. *PFM Effectiveness and Efficiency.* Achieving the SDGs requires PFM effectiveness and efficiency. SAls have a responsibility to assess PFM systems to promote this effectiveness and efficiency.
3. *Independence and mandate.* SAls have independence and mandate to assess SDG implementation.
4. *SDG Prioritization.* SAls shall evaluate SDGs taking into consideration the prioritization made by their governments.
5. *Report and Opinion on the State General Accounts.* The inclusion of a chapter in the RPCGE dedicated to assessing compliance with the SDGs is being considered by some SAls.
6. *Dissemination and Publication.* It is important to disseminate results of evaluation reports on SDG implementation to all stakeholders, namely through workshops and seminars with Government, Parliament and Civil Society.

## 2.2 Individuals (mentimeter)

Participants had the opportunity to reflect on their learnings on an individual basis. Learning areas can be grouped under the following topics: PFM-RF and focus on PFM for the SDGs; Disclosure, publication and stakeholder engagement; Role and capacity of SAls; Prioritization; Need for resources for the SDGs.

### 3. CHALLENGES FACED BY SAIs WITH REGARDS TO THE 2030 AGENDA

#### 3.1 Group work sessions

During group work sessions, participants highlighted the following challenges:

1. SAI organization;
2. Planning tools;
3. SDG audit methodologies;
4. Enhancing and consolidating the jurisdictional nature of Portuguese-speaking SAIs and sharing experiences on their benefits and challenges.

SAIs also identified the following opportunities for collaboration:

5. Promoting peer-to-peer learning;
6. Undertaking short-term joint training events. This could mean sharing content and/or joint participation in such trainings; and
7. Conducting coordinated SDG audits.

#### 3.2 Individuals (mentimeter)

Participants had the opportunity to express the challenges faced by their SAIs on an individual basis. Challenges can be grouped into the following topics: Tracking and monitoring the SDGs; Capacity development of SAI staff; Dissemination and publication; Stakeholder engagement and involvement; and Scarcity of resources.

### 4. IDENTIFIED OPPORTUNITIES FOR COLLABORATION

#### 4.1 Dos Grupos de Trabalho

During group work sessions, participants expressed the need for exchanging experiences among SAIs, especially in the following areas:

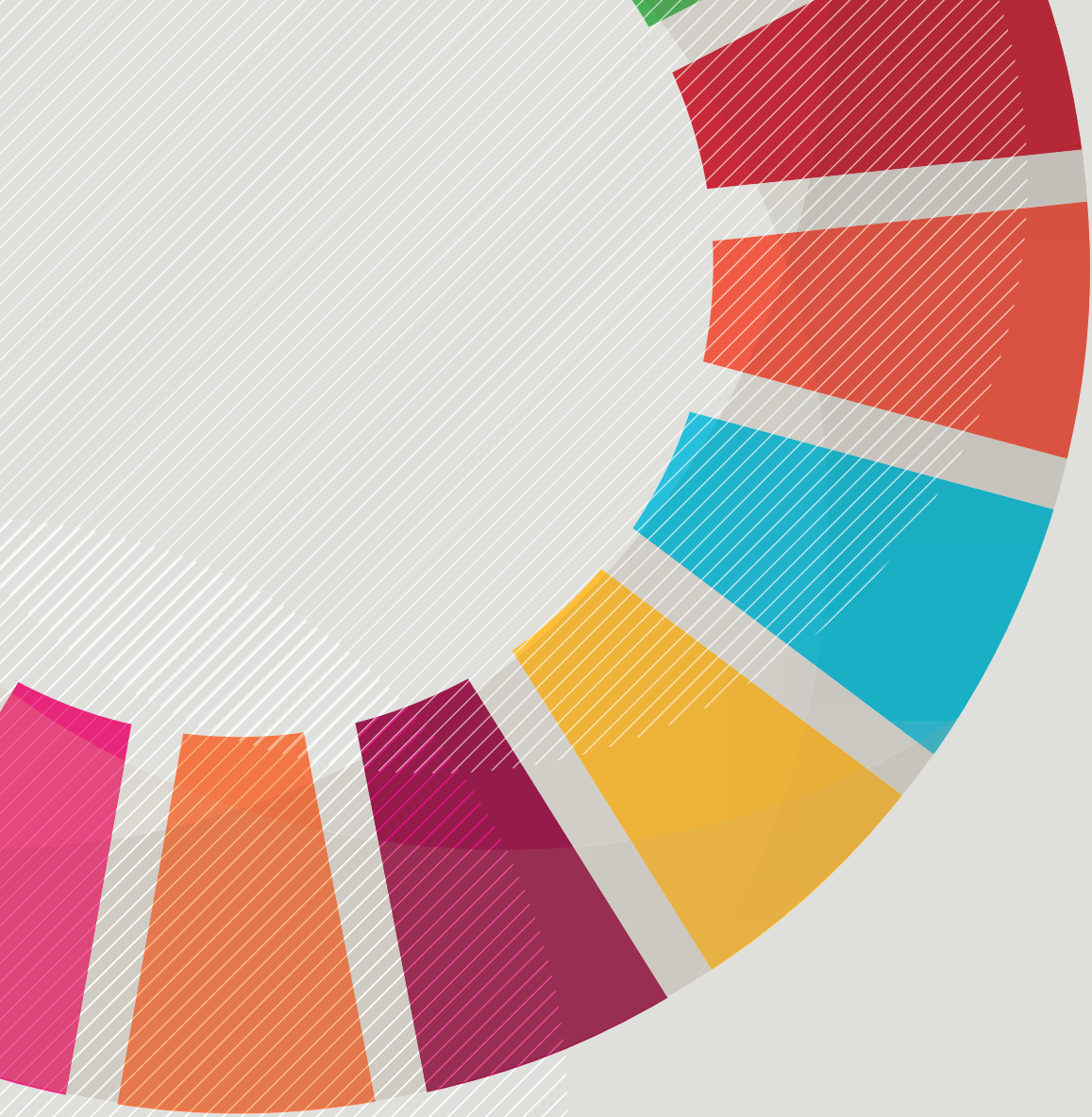
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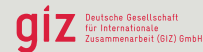






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