

**Project for Strengthening technical and functional skills of Supreme Audit Institutions (SAIs), National Parliaments and Civil Society for the control of public finances in the PALOP and Timor-Leste
(Pro PALOP-TL SAI)**

24 December 2013 to 11 December 2017

FINAL NARRATIVE & FINANCIAL REPORT
Ref. Contribution Agreement FED/2013/336-489
Ref. Project D21719



PROJECT SUMMARY

1. Title/basic act/ CRIS number	Project for Strengthening technical and functional skills of Supreme Audit Institutions (SAIs), National Parliaments and Civil Society for the control of public finances in the PALOP and Timor-Leste (Pro PALOP-TL SAI) CRIS number: FED/2013/336-489 financed under the European Development Fund			
2. Zone benefiting from the action/location	PALOP-TL (Angola, Cabo Verde, Guinea Bissau, Timor-Leste, Mozambique, São Tomé e Príncipe)			
3. Programming document	Multiannual Indicative Programme under the 10 th EDF			
4. Amounts concerned	Total cost: EUR 6,400,000 Total amount of 10 th EDF contribution: EUR 6.5 million This action is fully funded by the European Union			
5. Aid modality(ies) and implementation modality(ies)	Project Modality Indirect management with United Nations Development Programme (UNDP).			
6. a) DAC code(s)	Main DAC code – 151 (Government and Civil Society, General) 15120 (Public Sector Financial Management)			
b) Main Delivery Channel	–UNDP 41114			
7. Markers (from CRIS DAC form)	General policy objective	Not targeted	Significant objective	Main objective
	Participation development/good governance	<input type="checkbox"/>	<input type="checkbox"/>	x
	Aid to environment	x	<input type="checkbox"/>	<input type="checkbox"/>
	Gender equality (including Women In Development)	<input type="checkbox"/>	x	<input type="checkbox"/>
	Trade Development	x	<input type="checkbox"/>	<input type="checkbox"/>
	Reproductive, Maternal, New born and child health	x	<input type="checkbox"/>	<input type="checkbox"/>
	RIO Convention markers	Not targeted	Significant objective	Main objective
	Biological diversity	x	<input type="checkbox"/>	<input type="checkbox"/>
	Combat desertification	x	<input type="checkbox"/>	<input type="checkbox"/>
	Climate change mitigation	x	<input type="checkbox"/>	<input type="checkbox"/>
Climate change adaptation	x	<input type="checkbox"/>	<input type="checkbox"/>	
8. Global Public Goods and Challenges (GPGC) thematic flagship	The Programme contributes to Human Development, specifically to: Education, Knowledge and Skills; Gender, women empowerment, protection of women and girls' rights; Youth; Skills and Social inclusion. It also links to Flagships 6 and 10, respectively the <i>EU Resource Transparency Initiative (EURTI)</i> and the <i>Domestic Revenue Mobilisation (DRM) initiative for growth and development</i> . ¹			
9. SDGs	Main SDG Goal: Goal 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all level ² Secondary SDG Goal(s): Goal 5. Achieve gender equality and empower all women and girls ³			

¹ https://ec.europa.eu/europeaid/sites/devco/files/com_collectmore-spendbetter_20150713_en.pdf

² <http://www.un.org/sustainabledevelopment/peace-justice/>

³ <http://www.un.org/sustainabledevelopment/gender-equality/>

Project Summary

The Pro PALOP-TL SAI promoted economic governance in ACP Portuguese Speaking Countries (PALOP and Timor-Leste) and strengthened the technical and functional competencies of the Supreme Audit Institutions, Parliaments, and Civil Society in the field of public financial management. The project enabled the capacity-building of beneficiary institutions, the development of skills, know-how and knowledge of oversight stakeholders. Therefore, the project had a real impact on people's lives, and the overall framework of public finance management and budget oversight in PALOP and Timor-Leste.

The project was signed in 23 December 2013 between the European Union Delegation and the United Nations Development Programme Country Office in Cabo Verde for a four-year implementation period. It was fully funded by the European Union through the 10th EDF A envelope for a total amount of EUR 6.4 million, directly administrated by the UNDP Country Office in Cabo Verde. The project carried out activities in support of, among others, Supreme Audit Institutions (SAI), Parliaments, Parliamentarians and Civil Society Organizations in Angola, Cape Verde, Guinea Bissau, Mozambique, São Tomé and Príncipe (PALOP Countries) and Timor-Leste.

The project used training as a tool to enhance skills and credentials of stakeholders for increasing public financial management capacity, and also established e-Learning platforms in Portuguese as a means of ensuring durable access to existing database and information. The project also contributed to establishing a first-time multi-country CSO PALOP-TL platform showcasing lessons and progress made by civil society organisations within the PALOP/CPLP Open Budget Initiative. Other activities aimed to promote sustainability, and to complement and support the OISC CPLP (Organisation of SAIs in Portuguese Speaking Countries Community) multi-country plan, as well as promote cooperation with the Training Institute for Financial and Economic Management in Portuguese Language (IGEF). IGEF is involved in training and capacity building activities at transnational level (joint learning involving actors from all beneficiary countries).

The project impact resulted from its successful exit strategy and the sustainability of its activities. Therefore, it was critical that the project beneficiaries developed synergies and dynamics that persisted after the end of the project. This was done through capacity development of human resources within national institutions. Such capacity development should target professional skills as well as the enhancement and development of in-house training capacities in the field of external control of public accounts and finances, in particular, Courts of Auditors in PALOP and Timor-Leste.

The overall objective (impact level) was to promote economic governance in the PALOP and Timor-Leste. The specific objective (outcome level) was to improve the effectiveness of external political, judicial and civic control of public finances in the PALOP and Timor-Leste for a more efficient use of public resources.

The Pro PALOP-TL SAI directly addressed good governance and democracy by strengthening the accountability systems, with external and independent control of public finances as the specific objective. As part of the action, responding to the right of citizens to information, and cross cuttingly supporting the promotion of gender equity in public spending yielded transformational results to be sustained beyond the project life cycle (among others, training and sensitization activities on gender equality addressed to Parliaments and CSOs).

ICT platforms and solutions played a central role in this strategy and were transversal to action. Gender Responsive Budgeting, legislative oversight and social monitoring of public expenditure allocated to promote gender equality was promoted transversally, under each of the project's outputs and involving all project's beneficiaries.

The project executed 100% of the budget and achieved successfully its two results:

1. SAIs' control and audit skills to oversee public expenditure in the PALOP and Timor-Leste were strengthened, through training workshops and seminars. As a result, it was possible to build capacities through knowledge-sharing, and promote good practices among SAIs in the PALOP and Timor-Leste to increase and improve their external and independent control on the management of public accounts and expenditures. In accordance with the project's multi-country intervention logic this strengthening process will be articulated fostering the south-south cooperation, in the framework of existing cooperation initiatives within the CPLP and new peer learning and exchange of experiences.

2. Parliaments and Civil Society oversight capacities over public finances were developed for an informed analysis of public finances in the PALOP and Timor-Leste, through training workshops and seminars.

This achievement involved improving political and civic oversight of government action and public expenditure to meet democratic principles complying with standards of publicity and credibility. The multi-country context of the PALOP and TL will promote the establishment of peer review mechanisms benefiting Parliaments and Civil Society Organisations in a context of comparative experience and enhanced access to information.

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PART I – NARRATIVE REPORT

1.1. Background

The PALOP – Portuguese speaking African Countries (Angola, Cabo Verde, Guinea-Bissau, Mozambique and São Tomé e Príncipe) – formally began their South-South bilateral cooperation in the 1970s after their independence. Timor-Leste joined the Group in 2007 and the acronym PALOP-TL was adopted. Irrespective of its geographic discontinuity, the PALOP-TL constitute a cohesive community that shares common institutional practices and cultures, legal frameworks, a common language, history and a longstanding tradition of south-south and bilateral cooperation.

The first Multi-Annual Indicative Programme of the European Development Fund (EDF) with PALOP was established in 1992 (with Timor-Leste joining as from 2007), thereby launching a fruitful and successful relationship with the European Union, with a particular focus on governance. Under the Lomé IV Convention, the principle of regional co-operation involving ACP countries with no geographical contiguity was adopted, allowing for the first PALOP (Portuguese-speaking African Countries) Regional Indicative Programme, signed on 29 June 1992, in São Tomé.

With a budget of €25m, the First PALOP Regional Indicative Programme (PIR PALOP I) set out the framework for cooperation between the European Commission and the five Portuguese-speaking countries in Africa (Angola, Cape Verde, Guinea Bissau, Mozambique and São Tomé and Príncipe). The need for the PALOP Programme was based on a common gap in educational achievement, leading to difficulties in managing administrative and structural reforms in a transitional environment, and the relative isolation and remoteness of training institutions in PALOPs compared to similar institutions in the same region.

The second PALOP Regional Indicative Cooperation Programme (PIR PALOP II) was signed on 5 March 1997, in Maputo, Mozambique, with a projected budget of €30m. In line with the political decision of the five Heads of State, reaffirmed in June 1995 at the ministerial summit of National Authorising Officers, to continue and strengthen cooperation under the PALOP Programme at the meeting held in Brussels from 25 to 27 February 1997, it was agreed to negotiate with the European Commission to plan the regional indicative programme in accordance with Articles 160 and 161 of the revised Lomé IV Convention.

PIR PALOP II outlined three main focal areas – institutions and central and local public administration; employment and training; culture – and three non-focal areas – statistics; the educational system; tourism and environment. The second Regional Cooperation Programme (PIR PALOP II), launched under the 8th EDF, continued under the 9th EDF with balances carried over, with a total funding of EUR 28.7 million with the focus on economic and social development.

On 7 November 2007 a Memorandum of Understanding was signed between the European Commission and the six countries, PALOP and Timor-Leste (which formally joined the group) defining the areas of cooperation under the 10th EDF, focusing on good governance. The MoU established a ‘Governance Initiative’ with a total allocation of €33.1 million.

The PALOP-TL Multiannual Indicative Programme for the period 2014-2020, with a budget of 30 million euros, was signed in São Tomé and Príncipe on 30 April 2015 under the auspices of the 11th European Development Fund (EDF) and intends to continue previous efforts for good governance.

Hence, since 1992, €146.8 million of the European Union were allocated to projects promoting governance, Human and Institutional capacity development in support to the PALOP-TL within the framework of the EDF.

The Pro PALOP-TL SAI was formulated under the economic governance sub-area of the 2008-2013 10th EDF for the PALOP & TL, which allocated EUR 33.1 million to support governance initiative projects in PALOP & Timor-Leste.

The PALOP and Timor-Leste NAO, in coordination with European Union services, initiated the procedures for the preparation of a Project to “strengthen Good Economic Governance and Private Sector

Development in the PALOP and TL”. Following a circular mission to the 6 beneficiary countries in 2009 and a set of enquiries in the PALOP and TL in 2010, conducted by the NAO and EU Delegation in Cape Verde (project’s leading country), the PALOP-TL EU Delegations and NAO services decided to reframe the scope of the intervention logic to ensure effective control, oversight and auditing of public finances and government action in the PALOP and TL.

Considering the well-succeeded experience of UNDP in implementing the Project to Support Electoral Cycles in the PALOP and Timor-Leste (Pro PALOP-TL PACE), an agreement was reached with UNDP Country Office in Cabo Verde to develop a project document (Description of the Action) that would concentrate and focus the initial scope of the project’s intervention logic to external control, legislative oversight and public monitoring of PFMS in the PALOP and Timor-Leste.

Following this agreement, supplementary field missions to Cape Verde, Mozambique, Sao Tome & Principe and Angola were carried out, starting from May 2013, with the aim of gathering additional information to improve the countries needs’ assessment and updating the initial strategy through extensive consultations with main beneficiaries and stakeholders.

In result, on 23 December 2013, UNDP Country Office and the EU Delegation in Cabo Verde signed a Contribution Agreement so that UNDP can implement directly the Pro PALOP-TL SAI through a project “joint implementation” modality. The EU was the sole supplier and, therefore, the project was fully funded by the EU.

1.2.PALOP-TL Country contexts

The PALOP-TL have different characteristics in terms of demography, GDP per capita and human development. According to the Statistics Agency of the United Nations⁴, the total PALOP-TL population will reach 63.3 million in 2017⁵. In terms of GDP per capita, Angola⁶ is classified as a medium-high income country while Cabo Verde⁷, São Tomé e Príncipe⁸ and Timor-Leste⁹ as medium-low income and Guinea-Bissau¹⁰ and Mozambique¹¹ as low-income countries¹². Cabo Verde, São Tomé e Príncipe and Timor-Leste are countries with average levels of human development while Angola, Guinea-Bissau and Mozambique are ranked as low human development countries¹³. Cabo Verde, Guinea-Bissau and São Tomé e Príncipe are Small Island Developing States (SIDS¹⁴) with special development challenges.

The PALOP¹⁵ have public expenditure ratios exceeding 30% of the GDP, while Timor-Leste¹⁶ have 50% percent (IMF World Economic Outlook, 2016).

The representation of women in parliament in Cabo Verde, Sao Tome and Principe and Guinea Bissau remains considerably low (below the 23.8% Sub Saharan average), while there have been advances in Mozambique, Angola and Timor-Leste (above 38.2%)¹⁷. In 2016¹⁸, there were no details about youth (individuals aged under 30) in the parliaments of Angola and Guinea Bissau and, in the remainder of beneficiary countries, this rate stood at 0.0% with no MPs under this age in Cabo Verde, Mozambique, Sao Tome and Principe and Timor-Leste.

⁴ <http://data.un.org/en/index.html>.

⁵ Population (000, 2017) projected estimate (medium fertility variant): Angola – 29,784; Guinea Bissau: 1,861; Mozambique: 29,669; Sao Tome and Principe: 212.8; Timor-Leste: 1,296.

⁶ \$4,714 in 2015. Source: <http://data.un.org/en/index.html>.

⁷ \$3,080.2 in 2015. Source: <http://data.un.org/en/index.html>.

⁸ \$1,752.8 in 2015. Source: <http://data.un.org/en/index.html>.

⁹ \$2425.4 in 2015. Source: <http://data.un.org/en/index.html>.

¹⁰ \$530 in 2015. Source: <http://data.un.org/en/index.html>.

¹¹ \$529.2 in 2015. Source: <http://data.un.org/en/index.html>.

¹² World Bank Open Data 2016. Source: <https://data.worldbank.org/>.

¹³ Human Development Report 2016. Source: http://hdr.undp.org/sites/default/files/2016_human_development_report.pdf.

¹⁴ <https://sustainabledevelopment.un.org/topics/sids>

¹⁵ http://www.imf.org/external/pubs/ft/weo/2017/02/weodata/weorept.aspx?sy=2015&ey=2022&scsm=1&ssd=1&sort=country&ds=.&br=1&pr1.x=43&pr1.y=13&c=614%2C624%2C688%2C716%2C654&s=GGX_NGDP&grp=0&a=.

¹⁶ http://www.imf.org/external/pubs/ft/weo/2017/02/weodata/weorept.aspx?sy=2015&ey=2022&scsm=1&ssd=1&sort=country&ds=.&br=1&pr1.x=22&pr1.y=18&c=537&s=GGX_NGDP&grp=0&a=.

¹⁷ <http://www.ipu.org/wmn-e/classif.htm>

¹⁸ <https://beta.ipu.org/our-work/youth/data-youth-participation>

According to the World Bank Governance Indicators over the period 1996-2016¹⁹, except for Cabo Verde, all the other PALOP and Timor-Leste still perform poorly on the three governance dimensions referred below that are relevant at project impact-level.

Government Effectiveness is the WB governance indicator that “*captures perceptions of the quality of public services, the quality of the civil service and the degree of its independence from political pressures, the quality of policy formulation and implementation, and the credibility of the government’s commitment to such policies*”²⁰. In 2016, while Cabo Verde²¹ was among the 50 highest ranked countries in the world²², Angola²³, Guinea Bissau²⁴, Mozambique²⁵, Sao Tome and Principe²⁶ and Timor-Leste²⁷ were ranked below the 26 lowest ranked countries in this dimension. The latest were ranked quite below East Asia & Pacific²⁸ and below Sub-Saharan Africa²⁹ regions, while Cabo Verde was ranked above the average in both regions.

Rule of law is the WB governance indicator that “*captures perceptions of the extent to which agents have confidence in and abide by the rules of society, and in particular the quality of contract enforcement, property rights, the police, and the courts, as well as the likelihood of crime and violence*”. Once again, for the same period, Angola³⁰, Guinea Bissau³¹, Mozambique³², Sao Tome and Principe³³ and Timor-Leste³⁴ were ranked in 2016 below the 27 lowest ranked countries in this dimension – while Cabo Verde³⁵ was among the 50 highest ranked. Here again, the latest was ranked above the average in both regions, while the other PALOP and Timor-Leste were ranked quite below East Asia & Pacific³⁶ and below Sub-Saharan Africa³⁷ regions.

Control of corruption is the WB governance indicator that “*captures perceptions of the extent to which public power is exercised for private gain, including both petty and grand forms of corruption, as well as “capture” of the state by elites and private interests*”. In this case, again for the same period, Cabo Verde³⁸ and Sao Tome and Principe³⁹ were among the 50 highest ranked countries in the world, while Angola⁴⁰, Guinea Bissau⁴¹, Mozambique⁴² were ranked below the 20 lowest ranked. Timor-Leste⁴³ was ranked slightly higher, among the 35 lowest ranked countries in this dimension. In this dimension, Cabo Verde was ranked far above both East Asia & Pacific⁴⁴ and below Sub-Saharan Africa⁴⁵ regions, while Sao Tome and Principe was quite above its region average and all other PALOP and Timor-Leste were ranked extremely below their respective regions’ average.

The **Figure 1** below illustrates the ranking of each country against the regional averages for all three dimensions of governance measuring the Action’s intended impact and change.

¹⁹ Source: <http://info.worldbank.org/governance/WGI/#reports>.

²⁰ Source: <http://info.worldbank.org/governance/WGI/#doc>.

²¹ Percentile rank 57. Source: [idem](#).

²² Percentile rank (0-100) indicates rank of country among all countries in the world. 0 corresponds to lowest rank and 100 corresponds to highest rank. Source: <http://info.worldbank.org/governance/WGI/#doc>.

²³ Percentile rank 13. Source: <http://info.worldbank.org/governance/WGI/#reports>.

²⁴ Percentile rank 04. Source: [idem](#).

²⁵ Percentile rank 19. Source: [idem](#).

²⁶ Percentile rank 26. Source: [idem](#).

²⁷ Percentile rank 14. Source: [idem](#).

²⁸ Percentile rank 53. Source: [idem](#).

²⁹ Percentile rank 26. Source: [idem](#).

³⁰ Percentile rank 13. Source: <http://info.worldbank.org/governance/WGI/#reports>.

³¹ Percentile rank 06. Source: [idem](#).

³² Percentile rank 16. Source: [idem](#).

³³ Percentile rank 27. Source: [idem](#).

³⁴ Percentile rank 10. Source: [idem](#).

³⁵ Percentile rank 63. Source: [idem](#).

³⁶ Percentile rank 57. Source: [idem](#).

³⁷ Percentile rank 30. Source: [idem](#).

³⁸ Percentile rank 79. Source: [idem](#).

³⁹ Percentile rank 55. Source: [idem](#).

⁴⁰ Percentile rank 06. Source: <http://info.worldbank.org/governance/WGI/#reports>.

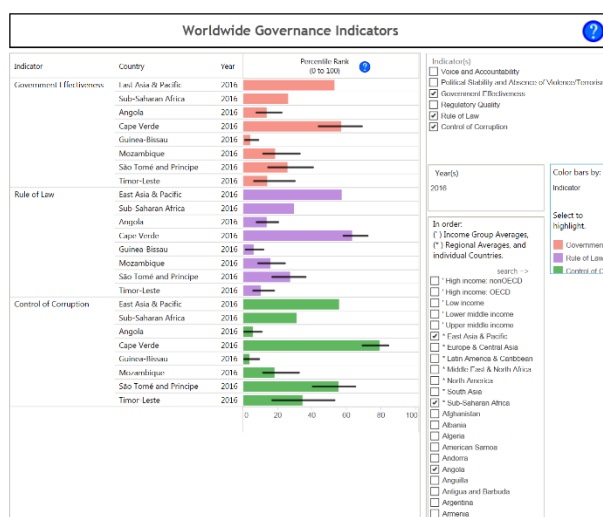
⁴¹ Percentile rank 04. Source: [idem](#).

⁴² Percentile rank 18. Source: [idem](#).

⁴³ Percentile rank 35. Source: [idem](#).

⁴⁴ Percentile rank 56. Source: [idem](#).

⁴⁵ Percentile rank 31. Source: [idem](#).



Source: Kaufmann D., A. Kraay, and M. Mastruzzi (2016), *The Worldwide Governance Indicators: Methodology and Analytical Issues*
 Note: The Worldwide Governance Indicators (WGI) are a research product summarizing the views on the quality of governance provided by a large number of enterprise, citizen and expert survey respondents in industrial and developing countries. These data are gathered from a number of survey institutes, think tanks, non-governmental organizations, international organizations, and private sector firms. The WGI do not reflect the official views of the World Bank, its Executive Directors, or the countries they represent. The WGI are not used by the World Bank Group to allocate resources.

Stronger PFMS can lead to improved delivery of public services and effectiveness of public investment. A well-functioning PFM system is critical for most PALOP-TL countries due to the dominance of the public sector in their economies.

At the Pro PALOP-TL SAI outcome-level, the fundamental challenges to building sustainable and functional PFM systems in PALOP-TL countries are demonstrated by the assessments referred below. The general weakness in PFM is exacerbated by a limited scrutiny of service delivery, investments, and financial management systems by oversight institutions. Institutions such as the Supreme Audit Institutions (SAIs), Parliaments (in particular, Parliamentary budget committees) and the civil society organisations continue to face considerable constraints to ensure PMF external control, legislative budget oversight and social monitoring of public expenditures due to their limited capacity to scrutinise – although some positive examples can be highlighted (ex. the budget committee in Cape Verde, the NGO Platform "Budget Monitoring Forum" in Mozambique), which can be used as resources and inspiration for other countries in the region. Furthermore, insufficient data on PFM, transparency/accountability and corruption adds to the complexity of PFM related affairs in most of these countries. Efforts through projects/activities in this field, at national and regional level, continue to be a valuable contribution in addressing such issues.

According to the *International Budget Partnership's* Open Budget Survey (OBS) results⁴⁶, the **social and external control over the management of public expenditure**, as well as the capacity for **public participation in budgetary processes and budget transparency**, continue to represent a challenge for the efficient management of public finances in the PALOP-TL. The December 2017 OBS on budget transparency did not register major improvements in Angola⁴⁷, Mozambique⁴⁸, São Tomé e Príncipe⁴⁹ and Timor-Leste⁵⁰.

In fact, according to IBP senior research fellow, Paolo de Renzio⁵¹, the “*Open Budget Survey 2017 recorded a global decline in average budget transparency scores for the first time since the survey’s inception*” and this decline was “*more pronounced than in sub-Saharan Africa, in which 15 countries saw their Open Budget Index⁵² (OBI) scores drop by more than five points*”. In the case of the PALOP and Timor-Leste (Cabo Verde and Guinea Bissau are not among covered countries), Mozambique is the

⁴⁶Guinea Bissau and Cabo Verde are not covered – see Annex 4 for more detailed information. Source:

<http://www.internationalbudget.org/opening-budgets/open-budget-initiative/open-budget-survey/>

⁴⁷ 25/100. Source: <https://www.internationalbudget.org/opening-budgets/open-budget-initiative/open-budget-survey/country-info/?country=ao>.

⁴⁸ 41/100. Source: <https://www.internationalbudget.org/open-budget-survey/results-by-country/country-info/?country=mz>.

⁴⁹ 31/100. Source: <https://www.internationalbudget.org/open-budget-survey/results-by-country/country-info/?country=st>.

⁵⁰ 40/100. Source: <https://www.internationalbudget.org/open-budget-survey/results-by-country/country-info/?country=tl>.

⁵¹ <https://www.internationalbudget.org/2018/04/volatility-and-the-africa-budget-transparency-puzzle/>.

⁵²<https://www.internationalbudget.org/open-budget-survey/open-budget-index-rankings/>.

only country among with “limited information available” while Angola, Sao Tome and Principe and Timor-Leste are among countries with “minimal information available”.

The author attributes most of this backslide to “*a reversal of previous practices, as a significant number of previously published budget documents were either not published, published late, or not posted on government websites*”. Lack of institutionalization of budget transparency practices came out as a potential cause for this reversal in the trend, bringing forward the need for governments to anchor the publication of budget documents into standard public finance procedures and regulations that would result in institutionalizing transparency through, for example, laws and regulations, would make budget information accessible to citizens in a more regular and predictable manner.

Available *PEFA measurements*⁵³ are outdated for most of the covered countries, except for Cabo Verde with its latest public version from 2016 and Mozambique (2015 - carried out with the new methodology), but data seem to confirm persistence of challenges to ensure efficient **external audit** and the **legislative scrutiny of the external audit reports**. Meanwhile **disclosure and timeliness of fiscal information, as well as comprehensiveness of the fiscal information included in the expenditure reports**, vary substantially between the measured countries. Data also seem to back the perception that **legislative scrutiny of the annual budget law** has consistently improved in the PALOP-TL countries measured.

However, in January 2018, among all PALOP-TL countries, the **Open Government Partnership**⁵⁴ has only recorded the formal adherence of the government of Cabo Verde to the Open Government Partnership and principles (Member), without any other relevant steps having been made by this executive. Regardless of the existence of ad-hoc initiatives promoting the openness of the legislature to the public, none of the PALOP-TL countries have an **Open Government Action Plan**, nor an **Open Parliament Action Plan** formally submitted to the partnership which supports the assessments of low parliamentary openness in these countries⁵⁵.

1.3. Project Design & Formulation Process

The project design is complex, but extremely innovative allowing to deliver effectively a high number of activities in support of SAI, Parliaments, CSO, and Ministries of Finances to enhance transparency and accountability in the use of public resources. The project has a holistic approach that puts forward south-south and triangular cooperation and peer learning (involving respectively Brazil and Portugal SAI and Parliament) as the main tools to develop the capacities of the critical actors within the PFMS.

The **project’s assessment in each beneficiary country** to scope its interventions aiming to strengthen **budget transparency and external control of Public Finances** (audit, legislative oversight and public access to fiscal information) was based in very comprehensive and inclusive *in situ* surveys carried out by the project experts. These surveys were complemented with **PEFA reports, Open Budget Survey reports**, relevant indicators of **UNECA Africa Governance Reports, Mo Ibrahim index and reports, World Bank Governance Reports, World Bank Legislative Budget Oversight Papers and studies**, among others, were used as main baselines to design the project’s intervention logic and Theory of Change (ToC) approach.

Based on a thorough desk review of the above referred sources allowing a first assessment of the weaknesses in the field of PFM in the PALOP and Timor-Leste, an overall intervention framework was designed to have, from bottom-up:

- **Twelve overarching umbrella-type activities** representing the main internationally recognized and established entry points to support the core stakeholders of the PFM ecosystems.

Activities 1 to 5 addressed needs to strengthen the external control of PFMS capacities and access to budget information (available fiscal information) – namely, Audit capacity building for SAIs (General Activity 1), Access to Budget Information or Promoting Budget Transparency (General Activity 2), Procurement of ICT to enhance external control of PFMS (General Activity 3), Promote the alignment of

⁵³ Find more detailed information in Annex 4. Source: <https://pefa.org/assessments/listing>.

⁵⁴ OGP is a multilateral initiative that aims to secure concrete commitments from governments to promote transparency, empower citizens, fight corruption, and harness new technologies to strengthen governance.

⁵⁵ Find more detailed information in Annex 4. Source: <https://www.opengovpartnership.org/participants>.

the audit reports produced by SAI with international standards and requirements (General Activity 4), and initiatives of south-south and triangular cooperation, peer2peer learning and coaching, exchanges of experiences gathering SAI to discuss external control of PFMS in the PALOP and Timor-Leste among themselves and involving also other state and non-state actors (General Activity 5).

The above group of overarching activities (1 to 5) was conceived to allow, by the end of the project's implementation, that ***“SAIs’ control and audit capacities over public finances in the PALOP and TL are strengthened in a context of joint learning”*** (Output 1).

Activities 7 to 11 addressed needs for parliamentary strengthening and, more particularly, to strengthen budget analysis capacities in parliaments of the PALOP and Timor-Leste to allow a more independent and effective legislative and political oversight of the public expenditures and PFMS. These general activities included Institutional and legal framework reforms (General Activity 7), Advocacy and Sensitization campaigns for budget transparency (General Activity 8), Strengthening the capacity of MPs and parliamentary staff to review and scrutiny state budgets and budget documents (General Activity 9), Strengthening the capacity of MPs and parliamentary staff to ensure legislative oversight of public expenditure along the budget cycles (Activity 10), and initiatives of south-south and triangular cooperation, peer2peer learning and coaching, exchanges of experiences gathering MPs and parliamentary staff to discuss legislative oversight of PFMS in the PALOP and Timor-Leste among themselves and involving also other state and non-state actors (General Activity 11).

General activity 12 setup a Grants programme to address needs for social monitoring of public expenditure and simplification of budget/expenditure information to be made available to a wider public.

The above group of overarching activities (7 to 12) was conceived to allow, by the end of the project's implementation, that ***“Parliaments and Civil Society oversight capacities over public finances are developed for an informed analysis in the PALOP and TL in a context of joint learning”*** (Output 2).

In addition to the above, a set of **General Activities** was designed to allow the project's executive **ensuring relevant, effective, efficient, and sustainable management and implementation of the project.**

- ✓ General Activity 6 to ensure **Monitoring and Evaluation** of the project;
- ✓ General Activities 13 and 14 (the latest referring to the **project inception phase**) to ensure **project assurance, support, follow-up and daily implementation**; and
- ✓ General Activity 15 to ensure the project's effective and efficient **communications and visibility** of external actions of the EU.

This overarching structure based on two groups of general activities designed to allow the project to achieve two specific objectives/outputs, *“strengthened external control of PFMS”* and *“independent/efficient oversight and social monitoring of public expenditure”*, was an effective transversal response to the needs and shortfalls identified during the desk review of the above referred sources and reports focusing PFMS and Budget Transparency in the PALOP and Timor-Leste.

Notwithstanding, regardless of this transversal PALOP-TL “identity”, the project appraisal committee decided that it was paramount to address country specific needs emerging from challenges facing the stakeholders' human and institutional capacities. In order to do so, an inception phase was foreseen with the aim to customize the project intervention and overarching activities to the specific needs of each beneficiary institution, in each beneficiary country.

Click in the image to access a detailed explanation of this comprehensive formulation process in a [video made available at the Pro PALOP-TL SAI YouTube Channel](#)⁵⁶.



As response, a very **inclusive and bottom-up formulation process** followed the desk review allowing to discuss in-depth with each stakeholder in each beneficiary country their respective needs aligned with the project’s intervention logic and approach.

The inception phase allowed the project executive to formulate and the project board and national coordination committees to **validate and approve multi-year** (3 years, plus 1 year no-cost extension) **results based and costed Annual Work Plans (AWP)** in **6 countries**:

18 Annual Work Plans, 172 General Activities specific customized results, and **more than 1,000 specific actions** delivered in **6 countries** targeting **more than 40 institutions**. The country assessments resulting from this comprehensive process and the AWP’s produced are available in open source format in the project’s [website](#).

Evaluations findings:

The exemplary AWP formulation process carried out by the PMU, in close collaboration with country actors, stakeholders and beneficiaries, ensured that the project’s partners (including Civil Society) have a strong sense of ownership and leadership towards the project activities that serve the strategic interests of their respective institutions. (Guimaraes, Joao, EU ROM, June 2017, pg. 10)

These findings contributed to rate the project on DAC Sustainability Criteria as excellent by both evaluation exercises – one project mid-term evaluation commended by UNDP (December 2016) and two results oriented monitoring mission commended by the EU Delegation (November 2015 and June 2017).

1.4.The stakeholders’ institutional & human capacities

A thorough **stakeholder analysis** was delivered by the Pro PALOP-TL SAI in the domain of external jurisdictional/technical control and legislative oversight⁵⁷, and social monitoring⁵⁸ of public finances, including budgetary transparency that remains valid for this Action.

The analysis was based on independent reports, mainly the Open Budget Survey, the most recent country PEFA exercises, and the Global Parliamentary Report 2017 on “Parliamentary oversight and Parliament’s power to hold government to account”⁵⁹, and further complemented with direct discussions with stakeholders, and with evidence from the support given between 2014 and 2016 gathered from the project’s evaluation conference organized in Bissau (February 2017)⁶⁰ – [audio-visual record available in the project YouTube Channel](#)⁶¹.

Between March and November 2014, field formulation missions allowed to draft the annual work plans in an inclusive manner through in-depth discussions with each beneficiary institution. These discussions and interactions provided empirical data and information regarding the capacities of each beneficiary and

⁵⁶ <https://youtu.be/pN6oud4N2Tk>.

⁵⁷ <https://www.agora-parl.org/pro-palop-tl-sai/angola>.

⁵⁸ <https://www.agora-parl.org/pro-palop-tl-sai/context-cso>.

⁵⁹ http://www.undp.org/content/undp/en/home/librarypage/democratic-governance/parliamentary_development/global-parliamentary-report-2017.html.

⁶⁰ <https://eeas.europa.eu/headquarters/headquarters-homepage/20505/bissau-acolhe-conferencia-sobre-controlo-externo-das-financas-publicas-nalop-e-em-timor-pl>

⁶¹ <https://www.youtube.com/watch?v=Xhv-vTdt5M>.

the country contexts that complemented the baselines outlined in the logframe, as well as the assessments and indicators provided by international reports, measurements and indexes.

Between March and November 2014⁶², the analysis of institutional and human capacities to ensure external control technical and jurisdictional of PFMS, legislative and political oversight, as well as social monitoring of public expenditure was carried out in each PALOP and Timor-Leste. Country Context Sheets were developed and uploaded on the project's website for [Angola](#)⁶³, [Cabo Verde](#)⁶⁴, [Guinea Bissau](#)⁶⁵, [Mozambique](#)⁶⁶, [Sao Tome and Principe](#)⁶⁷, and [Timor-Leste](#)⁶⁸.

In 2017-18, empirical data gathered by the project's executive allowed to assess the following changes impacting institutional and human capacities of the project's beneficiaries.

1) Executive stakeholders: Ministries of Finances - Budget transparency

The **Ministries of Finances** of Angola, Cabo Verde, Mozambique, São Tomé e Príncipe, and Timor-Leste have all taken steps to implement programmatic state budgets, results based budgeting/planning and gender responsive budgets. They are at different stages of implementation, but all need to strengthen their respective capacities in this domain.

In Cabo Verde, Guinea Bissau, Mozambique, São Tomé and Príncipe, and Timor-Leste the Ministry of Finances have been systematically ensuring the timely publicity of expenditures' end-year and in-year (quarterly) reports – none has been preparing the mid-term report on expenditures. All these countries would benefit substantially from more comprehensiveness and timeliness in these reports, as well as more publicity and accessibility to the wider public.

2) Judiciary stakeholders: Supreme Audit Institutions (SAI) - External jurisdictional/technical control of PFMS

All PALOP-TL countries have now a legal framework that enables external jurisdictional/technical control of public finances to carry out the different types of audits (concomitant, financial, performance, ex-ante and ex-post) with clear benefits to the timeliness of the **Supreme Audit Institutions (SAI)** conclusions and decisions. Some of these countries, namely Angola, Mozambique and Guinea Bissau would benefit from more independence of the **Heads of the SAI** with regards to the executive, while others such as Mozambique and Timor-Leste would benefit with the institutional autonomy of the SAI (from the Administrative Court and “Tribunal de Recurso” respectively).

In addition, the legal frameworks of all PALOP-TL countries allow for external audit to be carried out in line with the international standards (IPSAS, ISA and ISSAI)⁶⁹ covering revenue forecasting and collection, major public works, public procurement, private-public partnerships, state patrimony, state-owned enterprise sector, among others. It is paramount to continue to foster and develop these SAI capacities in order to be able to fulfil their legal responsibilities and attributions.

Cabo Verde, Guinea Bissau and São Tomé e Príncipe have recently developed standard operating procedures (SOP) for verifications and “in loco” certification missions to be included in the manual for audits and for the audit report. These SAI need to continue to train their respective staff and auditors to use effectively these SOP to face new challenges linked with the new legal framework on external control of PF in Cabo Verde, and the persistent legal, institutional and HR weaknesses in Guinea Bissau and São Tomé e Príncipe. In Mozambique, the Ministry of Finances developed a system to ensure follow-up by its internal audit unit (Inspectorate General of Finances) of the SAI recommendations and audit results. The other PALOP-TL countries would benefit substantially from similar systems. All PALOP-TL SAI have accrediting auditors in SAI-PMF (SAI Performance Measurement framework) with the ability of carrying out capacity assessment and strategic planning exercises autonomously. This was done within

⁶² Angola was developed using data from 2015.

⁶³ <https://www.agora-parl.org/pt/pro-palop-tl-sai/angola>.

⁶⁴ <https://www.agora-parl.org/pt/pro-palop-tl-sai/cabo-verde>.

⁶⁵ <https://www.agora-parl.org/pt/pro-palop-tl-sai/guinea-bissau>.

⁶⁶ <https://www.agora-parl.org/pt/pro-palop-tl-sai/mozambique>.

⁶⁷ <https://www.agora-parl.org/pt/pro-palop-tl-sai/sao-tome-e-principe>.

⁶⁸ <https://www.agora-parl.org/pt/pro-palop-tl-sai/east-timor>.

⁶⁹ IPSAS – International public-sector accounting standards; ISA – international standards on auditing; ISSAI – international standards of supreme audit institutions.

the framework of the partnership between the previous Pro PALOP-TL SAI and the OISC|CPLP. Mozambique and Cabo Verde have undergone a SAI-PMF exercise successfully. More auditors need to be trained and more exercises need to be conducted within the SAI PALOP-TL II to ensure regular auto- and "peer2peer" evaluations.

All PALOP-TL are developing mechanisms to further involve the public in their agenda through websites, public information sessions and institutional audio-visual programmes (radio programme in Guinea Bissau). Angola has been evolving from an institutional information approach towards a results-based and accountability approach – with its “transparency” TV programme focusing more in the SAI decisions and judgements regarding public managers and institutions’ accounts, within the legal framework. This should be the trend in all other PALOP-TL countries and much more is needed to involve the public in the work and agenda of the SAI in the PALOP-TL.

3) Legislative stakeholders: Parliaments - Legislative budget oversight of PFMS

Parliaments in Angola, Cabo Verde, Mozambique, São Tomé e Príncipe and Timor-Leste have benefitted from coaching and targeted training to staff and MPs from “**budget committees**” to develop methods, tools and skills to ensure effective scrutiny and oversight of revenue collection, public expenditures and accounts. Most of these parliaments have expressed their interest in institutionalizing independent parliamentary budget analysis structures and there is an established PALOP-TL community of practices of legislative “Budget committees” that has been very dynamic in the past 3 years. Standardized methods for training and carrying out legislative budget oversight that fits to all PALOP-TL legal and institutional contexts were developed by the Pro PALOP-TL SAI and applied successfully in Cabo Verde and in the PALOP-TL community of practice of legislative “Budget” committees. The Budget Committees need to be fostered and consolidated, since PALOP-TL parliaments, like most parliaments in the world, remain quite weak in facing the executive to ensure budget oversight and pursue “the power of the purse⁷⁰”.

Parliaments in Angola and Cabo Verde joined Timor-Leste in pushing forward with an agenda for legislative transparency. Parliaments need to lead the advocacy efforts through the planning and implementation of legislative transparency action plans ensuring that the executives of the other PALOP-TL join Cabo Verde in the Open Government Partnership and that a legislative transparency agenda and action plan is adopted in their own countries.

Parliaments need also to lead in the advocacy for more **gender responsive budgeting** in each of the PALOP-TL, among others through a systematized approach to legislative oversight of public expenditure allocated to gender equality. This was done successfully in Cabo Verde with Pro PALOP-TL SAI support and an in-depth comparative study and mapping was developed⁷¹. This important baseline needs to be fostered and further developed in all other PALOP-TL countries.

4) Civil Society Stakeholders: Social Monitoring of PFMS

The PALOP-TL countries are dissimilar in terms of social monitoring of PFMS, irrespective of the incipient and weak engagement of the public in the budgetary processes in all those countries (see the Open Budget Surveys (OBS) for this dimension). Mozambique and Timor-Leste have a more participative **civil society** that has been able to ensure some engagement and feedback from the executive and the legislative. In Angola, the capacity among CSOs varies substantially with very limited interactions with the executive in general terms. São Tomé e Príncipe, Cabo Verde and Guinea Bissau register incipient efforts in this domain, even if the first of these countries already has some CSOs active on the topic. Recently, a **community of practices for PALOP-TL CSOs** working on social monitoring of PFMS (many of them also part of the group of PALOP-TL CSO working with the International Budget Partnership (IBP)) was fostered with Pro PALOP-TL SAI support on the basis of joined trainings, conferences for exchanges of experiences involving other stakeholders of the PFMS, training tools (e-Learnings adapted to classroom training). PALOP-TL CSOs need more capacity development in relevant

⁷⁰ The power of the purse is the ability of one group to manipulate and control the actions of another group by withholding funding, or putting stipulations on the use of funds. The power of the purse can be used positively (e.g. awarding extra funding to programs that reach certain benchmarks) or negatively (e.g. removing funding for a department or program, effectively eliminating it). The power of the purse is most often utilized by forces within a government that do not have direct executive power, but have control over budgets and taxation.

⁷¹ <https://www.agora-parl.org/pro-palop-tl-sai/context>.

domains of PF, but also need to consolidate this community of practices allowing for more south-south cooperation among the PALOP-TL countries.

Notwithstanding the above-mentioned improvements, there are challenges that still remain and need to be addressed to build sustainable and functional PFM systems in PALOP-TL countries. These challenges are exacerbated by the persistence of limited scrutiny of service delivery, investments, and financial management systems by oversight institutions.

Supreme Audit Institutions (SAIs), Parliaments (in particular, Parliamentary budget committees) and civil society organisations continue to face considerable constraints (related to human capacity, legal framework, political will and context, among others) to ensure effective, independent and strong PMF external control, legislative oversight and social monitoring. Limited capacity to scrutinise and hold accountable emerge as main consequences of these persisting shortfalls, although some examples of progress can be highlighted which could be used as resources and good practice for other countries in the region – e.g. how the legislative budget committee in Cape Verde level-up its capacity to scrutinize the executive budget proposal and ensure post-legislative oversight of the state budget implementation; how the NGO Platform "Budget Monitoring Forum" in Mozambique consistently gain international and national credibility and managed to engage efficiently the executive and the legislature in monitoring public expenditure.

Furthermore, insufficient data on PFM, transparency/accountability and corruption adds to the complexity of PFM related affairs in most of these countries. Efforts through projects/activities in this field, at national and regional level, continue to be a valuable contribution in addressing such issues.

1.5.Strategy & Sustainability

Lessons learnt from the implementation of the Pro PALOP-TL PACE (political governance with scope on electoral cycles support) and the Pro PALOP-TL SAI (economic governance with scope on external control, legislative oversight and social monitoring of public expenditure) point to two fundamental questions as follows.

The first relates to the necessity of ensuring national and institutional ownership of the proposed interventions, particularly given the political sensitivity of the domains and the hermetic nature of the beneficiary institutions. Based on this fact, it was paramount to ensure the buy-in of the project's intervention logic and strategy, as well as the expected outputs and overarching activities – designed based on an in-depth desk review, anchored in the assumptions and analysis of the project's baselines and sources referred in previous points. Direct discussions with the main beneficiaries took place through field missions organized in 4 of the 6 countries with the support of UNDP country offices. These missions allowed to confirm the pertinence of the intervention logic and strategy with in situ assessment of the information initially used, but also the setup of the pre-conditions for a successful inception phase aiming to develop inclusive and nationally-owned multi-year annual work plans customizing the project's overarching activities to the national and institutional needs.

The second relates to the sustainability of the action. In this regard, the exit strategy of the project was based on two dimensions, both grounded in a system-strengthening approach:

One dimension aimed to ensure adequate technical and functional capacities were built within the beneficiary institutions, and tools were provided for learning and peer-to-peer exchanges beyond the project lifecycle.

Another dimension ensured that a large range of stakeholders were involved and benefited from the project's interventions, thus contributing for the long-term benefits to the PFM ecosystem's transparency and control.

In this context, the project used training actions as a tool to enhance skills and provide internationally recognized credentials to the beneficiaries, while establishing eLearning

platforms in Portuguese that ensure durable access to best practices, database and information in Portuguese on PFM domains – such as fiscal openness, legislative budget oversight, external control of PFM, social monitoring of PFMS and budget transparency, among others.

The project's exit strategy successfully established the pillars for a multi-country CSO PALOP-TL platform, using as baseline the lessons and progress made by civil society organisations within the PALOP/CPLP Open Budget Initiative. Other partnerships aiming to promote sustainability were successfully established with the OISC|CPLP (with triangular technical support from the SAIs Brazil and Portugal), the IGEF programme, ISCTE-IUL. These partnerships enhance the project's transversal scope approach and sustainability strategy via these solid partnerships with existing and consolidated regional platforms and state institutions in Brazil and Portugal.

As foreseen, the project beneficiaries could develop synergies and dynamics that will continue after the end of the project. To this aim, capacity development of human resources within national institutions, the standardization of good practices, institutional and legal reforms facilitated by the project were pivotal. Professional and Expert/Academic skills were effectively developed and enhanced using south-south and triangular cooperation, communities of practice, and in-house training in the field of external control of public accounts and finances.

The project supported effectively the beneficiary institutions to train and accredit staff and personnel who are now able to scale-up the training courses and capacity development/practice tools in their own institutions. This network of professionals is an important database used as an essential part of the project's sustainability strategy and will be made available within the limits established by the [EU General Data Protection Regulation \(GDPR\)](#)⁷².

Project's work and achievements in support to civil society are now an important deliverable in its exit and sustainability strategy. Regardless of the delays in starting with the project's activities in support to the civil society, the preparatory work, capacity assessment and mapping exercise forming the initial stage of the intervention logic were critical in ensuring the following deliverables:

1. Greater openness of the state institutions (parliament, SAI and MoF) to the CSO involvement in the budget process and in external control (legislative oversight and audit) of PFMS.
2. Enhanced exchanges among CSOs and the basis of a platform of expert-CSOs in the domain of social monitoring of PFM and simplification of budget information/public expenditure.
3. Initial establishment of CSO working groups in the field of social monitoring of PFMS and simplification of budget information/public expenditure in countries where this was not the case, such as Cabo Verde and Guinea Bissau.

Finally, project established and made available to the public an eLearning platform in Portuguese Language hosted on the AGORA Global Parliamentary Platform, thus ensure means of durable access to database and information in Portuguese Language produced by and with the support of the project and its beneficiary institutions. An initial framework of collaboration with LegisPALOP was also made possible and comes in complement to the above.

Against this background, the project's exit strategy and sustainability approach allowed to:

1. Use training actions as a tool to enhance professionalization providing internationally recognized PFM professional credentials and academic diplomas (post-graduation level) to SAI auditors and staff, senior officials in ministries of finance, MPs and parliamentary

⁷² https://ec.europa.eu/info/law/law-topic/data-protection_en.

staff of budget committees. These actors have now credentials to train others using the tools setup by the project.

2. Target parliament administration staff in support of Legislative Budget Committees with in-house training and practice focusing on budget analysis and scrutiny along the budget cycle.
3. Foster a multi-country CSO platform using lessons and progress made by civil society organisations' meetings and *fora* within PALOP/CPLP Open Budget Initiative. A comprehensive Grants' programme was established allowing to strengthen CSO dealing with corruption matters and civil oversight of public expenditures in the beneficiary countries.
4. Support the implementation of the OIS|CPLP multi-country strategic and action plans, with particular focus on developing a network of auditors' trainers of auditors. These plans foresee training activities and south-south exchanges among CPLP SAI, using capacities of some in profit of needs of others. The plan was annually updated and could be supported by the project with more focus on developing a network of auditors' trainers of auditors within the community.
5. Provide trainings and other relevant activities foreseen at transnational level through cooperation arrangements with IGEF, involving this institution in training and translation (proof reading) activities.
6. Establish an eLearning platform in Portuguese Language through collaboration with AGORA.
7. Promote permanent durable access to database and information in Portuguese Language through collaboration with the legisPALOP (<http://www.legis-palop.org/>) and AGORA.

Financial sustainability was ensured by avoiding the creation of project management temporary units/structures in all beneficiary countries and putting the emphasis in developing capacities within SAI and Parliament Commissions/Administration staff (national level), and within existing OISC|CPLP and the multi-country CSO platform working with the Open Budget Initiative.

This strategy favoured the exchange of expertise through mobility mechanisms allowing strengthening the capacity of public administration and governance actors. The implementation of previous 10th EDF projects, namely Pro PALOP-TL PACE (Electoral cycle support in the PALOP-TL countries) and Pro PALOP-TL SAI between 2010-2017 allowed to design, test, standardize and scale-up South-South and Triangular cooperation at institutional level – from electoral management bodies to the relevant stakeholders of PFM ecosystems in the PALOP-TL countries.

Building upon the longstanding tradition of bilateral cooperation among the beneficiary countries at state and institutional level, both projects could systematically use these channels to maximise opportunities for "peer2peer", learning events, communities of practices promoting exchanges of experiences, access to databases, etc. This methodology, approach and practice set the ground for the future establishment of a "Facility" meant to bring about sustainable and effective transformation of targeted individual and collective practices in public administration institutions and environment by:

- a) Serving as "broker" and resort to, whenever possible and accepted by the beneficiaries, other **pre-existing mechanisms for south-south and triangular institutional cooperation** (ex.

platforms, bilateral or multilateral institutional agreements etc.), thus reinforcing and progressively consolidating these ties into working practices and networks for advice and support.

b) Using **peer learning and exchange** for capacity building whenever adequate, feasible and desirable by the beneficiaries, as the main instrument for technical assistance. As demonstrated by previous PALOP-TL experiences, institutions are keener to trust, open up, seek assistance and retain information and working methods from fellow colleagues in similar environments. This peer learning and exchange will include good practices from non-PALOP-TL countries to expose PALOP-TL countries to other innovative ways of developing their institutions.

c) Promoting **exposure of beneficiaries to established patterns and good international practices** and training with international recognition, thus breaking the isolation some of the institutions may face (especially in more remote areas or in relatively isolated contexts).

d) **Identifying the specific needs** where the action can respond with a regional added value **in collaboration with concerned institutions**, so to have a **flexible tailor-made approach** and concentrate the scarce resources on specific interventions within the ecosystems of PFM, through the establishment of agreed and inclusive multi-year annual work plans – formulated through results based budgeting methods.

e) Having a **variable geometry approach**, where countries opt-in and out of selected regional activities according to the needs of their concerned institutions. This will avoid the engagement of participants in irrelevant capacity building activities, and will also allow for a balance among countries, each one having the possibility to be "on the lead/trainer" for some actions, and "learner" for others – a balance that is expected to reinforce the countries' interest and ownership of regional cooperation.

The **pre-conditions** for the successful implementation of the Pro PALOP-TL SAI were in place and, against this background, the Pro PALOP-TL SAI ROM⁷³ (14/12/2017) concluded that clear gains resulted from the project's intervention. All project's mid-term evaluation (carried out almost by the end of the implementation period) observed that the capacities of the relevant institutions and actors for PFMS in the PALOP-TL countries were developed in a sustainable manner. All four OECD-DAC indicators – efficiency, effectiveness, pertinence and sustainability – were fully met according to these evaluations.

1.6. Impact & Outcomes

The overall objective (impact level) was to ***promote economic governance in the PALOP and Timor-Leste*** by strengthening technical and functional skills of SAIs, Parliaments and Civil Society.

In 2011, PALOP and Timor-Leste were below Sub-Saharan Africa with regards to control of corruption WGI (31.9% against 32.5% respectively). Africa Region measured in the same period 50% for this index, while Cape Verde, Sao Tome & Principe and Mozambique were measured with 74.4%, 43.1% and 41.7% respectively (higher values imply better performances).

In 2012, PALOP average for the IIAG accountability was 43.1 points against 43.3 points for Africa average. Cape Verde was the 2nd best rated in Africa with 81.7 points, followed by RDSTP and Mozambique with 47.6 points and 43.5 points respectively.

Notwithstanding outstanding progress registered in Angola and Mozambique for Open Budget Indexation, all measured PALOP and Timor-Leste were poorly rated in 2012 below 47 (Cape Verde and Guinea Bissau data is not available).

⁷³ Result Oriented Monitoring exercise. (Internal monitoring exercise carried out in development cooperation projects).

The project's executive had the expectation that the interventions carried out during the 4 years of implementation would have contributed, in the long term, for transformations in the domain of economic governance in the PALOP and Timor-Leste, such as:

- 1) World Bank Governance Indicator for “control of corruption” in the PALOP and Timor-Leste will be levelled with the average in Africa region (and not less than 50%). In 2016, according to the WGI⁷⁴, while Cabo Verde⁷⁵ and Sao Tome and Principe⁷⁶ are above 50%, Angola⁷⁷, Guinea Bissau⁷⁸, Mozambique⁷⁹ and Timor-Leste⁸⁰ are still well below this average.
- 2) All PALOP reach Africa average for [Ibrahim Index of African Governance \(IIAG\) on accountability dimension](#)⁸¹. The assessment of country trends and ranking for this index in the period 2012-16⁸², shows a trend for “*increasing deterioration*” in Angola, ranked in 47th place (13.5 points) out of the 54 assessed countries, in Cabo Verde (64.4 points) ranked in 4th, and in Mozambique (26.4 points) ranked in 38th; a trend for “*bouncing back*” in Guinea Bissau (10.8 points), ranked in 50th; and a trend for “*increasing improvement*” in Sao Tome and Principe (39.3 points), ranked in 21st place. Since the in average Africa for the index in the same period was 35.8 with the trend for “*slowing improvement*”, the average for PALOP was slightly below with 30.8 points – but Guinea Bissau, Angola, Mozambique are still quite below.
- 3) The PALOP and Timor-Leste are rated within 40 and 60 points for [Open Budget Index Rankings](#)⁸³. According to the 2017 OBI⁸⁴, out of the assessed countries (Cabo Verde and Guinea Bissau were not), Mozambique (41) and Timor-Leste (40) was within that threshold while Sao Tome and Principe was below (31).
- 4) All beneficiary countries improve their rates with relations to the baselines in the start of the project (2013), in particular with relation to control of corruption, accountability, and legislative openness. At the time of the presentation of the final report, it was not possible to collect and systematize the data on all these dimensions.

The above are **impact changes that can only be verified in the long run** and that still need to be monitored long after the closing of the Pro PALOP-TL SAI. Much still needs to be done and this was one of the reasons behind the development of a scale-up intervention to be funded by the European Union under the 11th EDF PALOP-TL|EU cooperation programme.

Nevertheless, according to the final report of the mid-term evaluation of the project “*the activities and actions implemented will contribute, in the long run, for the targets set*”⁸⁵ by the project. The evaluators observed from their exchanges with the project beneficiaries “*signs of change the beneficiaries intend to promote and there is evidence of that these transformations are not strange to Pro PALOP-TL SAI*”⁸⁶ interventions. The evaluators stated that they were able to observe “*significant changes with regards to the culture publicity and timeliness of budget and expenditure information in the beneficiary countries*”⁸⁷. The project's interventions “*suggested new paths and/or fostered existing ongoing initiatives in beneficiary institutions that are responsible for making public policy in the field of budget execution*”⁸⁸. The evaluators recommended that future interventions such as the Pro PALOP-TL SAI could widen the scope of intervention to the executive and budget transparency at impact, outcome and output levels.

⁷⁴ <http://info.worldbank.org/governance/WGI/#doc>.

⁷⁵ 79%.

⁷⁶ 55%.

⁷⁷ 6%.

⁷⁸ 4%.

⁷⁹ 18%.

⁸⁰ 35%.

⁸¹ <http://mo.ibrahim.foundation/iiag/>.

⁸² <http://iiag.online/>.

⁸³ <https://www.internationalbudget.org/open-budget-survey/open-budget-index-rankings/>.

⁸⁴ <https://www.internationalbudget.org/open-budget-survey/open-budget-index-rankings/>.

⁸⁵ Mid-Term Evaluation Final Report, pg. 17.

⁸⁶ Idem.

⁸⁷ Idem.

⁸⁸ Idem.

The specific objective (Outcome level) was *improve the effective external political, judicial and civilian control of public finances in the PALOP and TL for a more efficient use of public resources*.

Between 2008 and 2011, all PALOP and Timor-Leste were scored below C⁺ with regards to all PEFA indicators relevant to the project – PI24 to PI28. Guinea Bissau and Sao Tome and Principe were scored D for all PEFA indicators relevant to the project (lower classification existing), while Cape Verde and Timor-Leste presented scores between D⁺ and C⁺, depending on the indicator. Mozambique was better rated with C⁺ in all indicators.

The project's executive had the expectation that the interventions carried out and outputs produced directly by the project during the 4 years of implementation would have contributed, during the project's lifecycle, for transformations in external control of PFMS in the PALOP and Timor-Leste, such as:

- 1) The average for PEFA indicators relevant to the project to C⁺ improve in the PALOP and Timor-Leste. The countries with available data for the public (Cabo Verde⁸⁹, Mozambique⁹⁰, Sao Tome and Principe⁹¹, and Timor-Leste⁹²) were indeed able to achieve these targets in significant manner – Timor-Leste achieved all.
- 2) Budget documents⁹³ are timely available. In 2017, according to the Open Budget Partnership⁹⁴, for the countries covered by the OBS, Angola⁹⁵ and Sao Tome and Principe⁹⁶ still needed to increase the number of budget documents made available to the public in a timely manner, while Mozambique⁹⁷ and Timor-Leste⁹⁸ registered progress. All of the countries covered (but also Cabo Verde and Guinea Bissau that were not covered) were able to make available to the public in a timely manner the most important budget documents (executive budget proposal, enacted budget, in-Year reports, End-Year reports and Audit report).
- 3) All SAIs in the beneficiary countries are in conformity with international standards as set by INTOSAI. With the enactment of the new law for external control and organization of the SAI in Cabo Verde, all PALOP and Timor-Leste have now the legal instruments aligned with the INTOSAI standards. More could be achieved with regards to the autonomization of the SAI from the administrative court in Mozambique and from the “tribunal de recurso” in Timor-Leste.

Against these baselines and targets, the project's interventions and outputs contributed more specifically for the following **changes at outcome level**.

Regarding external control capacities by SAI:

- ✓ in Angola, the credibility of the SAI has strongly increased and around 50 auditors were formed at the level of post-graduation in PFM by ISCTE-IUL and, some of them, are now applying for the position of judges.

⁸⁹ Quality and timeliness of in-year budget reports (PI24): B; Quality and timeliness of annual financial statements (PI25): C; Scope, nature and follow-up of external audit (PI26): C; Legislative scrutiny of the annual budget law (PI27): B⁺; Legislative scrutiny of external audit reports (PI28): D⁺.

⁹⁰ Quality and timeliness of in-year budget reports (PI24): B; Quality and timeliness of annual financial statements (PI25): B⁺; Scope, nature and follow-up of external audit (PI26): C⁺; Legislative scrutiny of the annual budget law (PI27): C⁺; Legislative scrutiny of external audit reports (PI28): C⁺.

⁹¹ Quality and timeliness of in-year budget reports (PI24): C; Quality and timeliness of annual financial statements (PI25): D⁺; Scope, nature and follow-up of external audit (PI26): C; Legislative scrutiny of the annual budget law (PI27): B⁺; Legislative scrutiny of external audit reports (PI28): D.

⁹² Quality and timeliness of in-year budget reports (PI24): C⁺; Quality and timeliness of annual financial statements (PI25): A; Scope, nature and follow-up of external audit (PI26): C⁺; Legislative scrutiny of the annual budget law (PI27): B⁺; Legislative scrutiny of external audit reports (PI28): C⁺.

⁹³ (1) Pre-Budget Statement; (2) Executive's Budget Proposal; (3) Enacted Budget; (4) In-year reports; (5) Mid-year review; (6) Year-end report; (7) Audit Report; (8) Citizens Budget.

⁹⁴ <https://www.internationalbudget.org/open-budget-survey/results-by-country/country-info/>.

⁹⁵ Only budget documents (2), (3) and (8) were made public in a timely manner. Source: <https://www.internationalbudget.org/wp-content/uploads/angola-open-budget-survey-2017-summary-english.pdf>.

⁹⁶ Only budget documents (2), (3) and (4) were made available in a timely manner to the public. Source: <https://www.internationalbudget.org/wp-content/uploads/sao-tome-e-principe-open-budget-survey-2017-summary-english.pdf>.

⁹⁷ All budget documents were made available to the public in a timely manner with the exception of the Mid-year review. Source: <https://www.internationalbudget.org/wp-content/uploads/mozambique-open-budget-survey-2017-summary-english.pdf>.

⁹⁸ Only the pre-budget statement and mid-Year review were not made available to the public. Source: <https://www.internationalbudget.org/wp-content/uploads/timor-leste-open-budget-survey-2017-summary-english.pdf>.

- ✓ in Cabo Verde, the SAI legal framework was reviewed to ensure alignment with the ISSAI and INTOSAI requirements and Cabo Verde SAI, for the first time ever, engaged in an autonomous SAI performance measurement framework exercise and was selected to carry out peer review/audit of the African Union because, among others, it has auditors that are technically compliant with the requirements to carry out these audits on IPSAS-based systems.
- ✓ in Guinea Bissau, for the first time ever, Guinea Bissau SAI was able to produce the audit report for 2009-10 fiscal years and standardize SOP for public administrators on how to present public accounts.
- ✓ in Mozambique, SAI was able to carry out the first SAI performance measurement framework exercise in a fully autonomous way, SAI has now the capacity to decentralize its human resources premises to cover regional hubs, and one of SAI directors was selected to be the president of audit committee SADC.
- ✓ in Sao Tome and Principe, SAI has published and widely socialized its strategic plan and the SOP for the presentation of public accounts, consolidate its institutional development with the opening of the new HQ.
- ✓ the OISC|CPLP (regional organization of SAI for the Community of Portuguese Speaking Countries) has identified as its main course of action for the strategic plan 2017-21 to contribute for the realization of the 2030 sustainable development agenda through cooperative audits in the domains of protection of the environment and gender equality.

Regarding budget transparency by the executive:

- ✓ in Angola, the new executive's agenda is focused on promoting transparency of public accounts.
- ✓ in Cabo Verde, the 2018 state budget law includes a chapter on gender responsive budgeting with more than 90% of the projects already marked with a specific gender marker and the gender markers scale is adopted as the methodology to mainstream gender in the state budgets.
- ✓ in Guinea Bissau, quarter expenditure reports are now presented in town-hall meetings organized by the MoF resulting in the timely publication in two languages of such reports.
- ✓ in Mozambique, the tool to mark gender allocations in the state budget can now be operationalized by the MoF and the SOP to ensure the follow up of SAI recommendations by the inspectorate general of finances are now widely shared in the central and local deconcentrated units.

Regarding legislative budget oversight and social monitoring of public expenditure:

- ✓ in Angola, in February 2018, for the first time ever, Parliament approves the state budget resolution with requirement to include a gender marker's scale into the state budget documents, parliament adopts openness to the public as one of the main axes of the new legislature, and a CSO platform analysis on the executive's budget proposal allocations to children's' protection was brokered by parliament and resulted in the amendment of the executive's proposal;
- ✓ in Cabo Verde, Parliament and the executive agreed on a legislative initiative ratifying the Open Government Partnership and the legislative openness initiative, parliament adopts a specific legislative openness action plan, and CSO establish a forum for social monitoring of PFM for the first time ever;
- ✓ in Guinea Bissau, for the first time ever, Parliament produced a "comics" handbook on parliamentary ethics in Creole language that had also a mobile exposition of the handbook in panels that was presented in all regions and, for the first time ever, MPs from budget and other relevant committees carry out cross-party oversight field visits targeting sources of public revenue and not only the sources of public expenditure, and for the first time ever a

CSO platform has produced a budget survey based on IBP methodology assessing MoF, SAI and Parliament;

- ✓ in Mozambique, parliament has started to establish its first-ever independent legislative cabinet for budget and expenditure analysis in line with best practices and CSO developed a blended training programme based on Pro PALOP-TL eLearning courses on PFMS;
- ✓ in Sao Tome and Principe, parliament committees and plenary are now able to work more efficiently due to ICT upgrade of voting and recording systems, and for the first time ever the CSO Open Budget Survey has the active participation and acknowledgement of the MoF;
- ✓ in Timor-Leste (parliament committees are now able to work more efficiently due to ICT upgrade of recording systems.
- ✓ PALOP-TL parliaments have established a community of practice of legislative budget committees to discuss parliamentary oversight of budget documents and accounts along budget cycles;
- ✓ OSC Pro PALOP-TL SAI that have benefited from the project's Grants to develop and deliver social monitoring of PFM are now organized in a community of practices.

The above are significant transformations at outcome level that were not due to the direct intervention of the Pro PALOP-TL SAI, but the latest contribution to these changes is undeniable and empirically verifiable.

The final report of the mid-term evaluation considered that *“Pro PALOP-TL SAI interventions contributed, directly or indirectly, to promote economic governance in the PALOP and Timor-Leste and to strengthen the technical and functional capacities of SAI, Parliaments, Parliamentarians, and Civil Society”*⁹⁹ in these countries.

The evaluators identified shortfalls in the design of the indicators and targets, both for outcome and output levels, mostly related with the high number of indicators, the lack of mid-term targets and, in some cases, the indicators were not considered very smart. They recommended that these could be revised in scale-up and next interventions to allow better measurement and monitoring¹⁰⁰.

1.7.The Outputs

Through its activities and interventions, the project aimed to achieve two results/outputs directly contributing to the specific objective/outcome:

R1/O1. SAIs' control and audit capacities over public finances in the PALOP and TL are strengthened in a context of joint learning.

This first output ensured the transfer of capacities, tools and practices to SAIs and Ministries of Finance in the PALOP and Timor-Leste triggering changes that enhanced external and independent control on the financial and public management in those countries.

R2/O2. Parliaments and Civil Society oversight capacities over public finances are developed for an informed analysis in the PALOP and TL in a context of joint learning.

This second output improved political oversight and social monitoring of government action and public finances in the PALOP and Timor-Leste to meet democratic principles complying with standards of publicity and credibility of public accounts.

In accordance with the project's multi-country intervention logic this process to strengthen capacities and systems was facilitated by south-south and triangular cooperation involving the SAI, MoF, Parliaments, Parliamentarians, CSO, regional platforms of SAI and CSO in the PALOP-TL countries, involving Brazil and Portugal. The foundations of such a facility capitalized on the longstanding PALOP-TL bilateral cooperation traditions and existing cooperation initiatives within the CPLP. The multi-country context of

⁹⁹ Mid-Term Evaluation Final Report, pg. 21.

¹⁰⁰ Idem.

the PALOP and TL will enable the establishment of peer review mechanisms benefiting Parliaments and Civil Society Organisations in a context of comparative experience and enhanced access to information.

According to two ROM missions¹⁰¹ and one mid-term evaluation¹⁰² commissioned to the Pro PALOP-TL SAI, the project had a positive, sustainable impact on the Public Finance Management systems in the PALOP-TL countries. The Pro PALOP-TL SAI achieved **greater openness in Supreme Audit Institutions, ministries of finance and parliaments** (in particular parliamentary budget committees) and **public involvement in the budgetary process** as mentioned in the projects' ROM (December 2017). In Angola, in Cabo Verde, in São Tomé e Príncipe, and in Guinea-Bissau, where these relations are still in a more incipient stage and are facing challenges reported in surveys and evaluations such as the OBS and PEFA, the project's intervention as a “broker”, facilitator and promoter of access to knowledge and good practices was critical.

On the other hand, all project evaluations concur in recognizing **the need to boost support to civil society and public engagement in budgetary processes** and to further support the executive (ministry of finance) in promoting fiscal and budget transparency. For reasons well documented and related respectively to the late start of the activities in support of CSO to boost social monitoring of PFMS and capacities to simplify budget information and the limitation of the intervention scope in order to exclude internal control of PFMS, both domains were not sufficiently developed within the framework of the Pro PALOP-TL SAI.

The project evaluations¹⁰³ were also consistent in acknowledging the impact and fundamental role of south-south and triangular cooperation, exchanges of experiences and learning among peers, involving the beneficiary institutions and individuals, **as an instrument for capacity building and technical assistance**¹⁰⁴. The environment created by Pro PALOP-TL SAI based on capacity development, as well as discussion forums, delivered through "peer2peer" learning and exchanges of experiences was considered pivotal in achieving some critical national results and also for confidence building among the project's stakeholders.

The latest ROM¹⁰⁵ highlighted the following as gains from the project's intervention: (i) cohesive and dynamic PFM communities of practices gathering the Executive branches, parliaments (in particular budget committees and administrations), SAIs and CSOs started to gain ground and tackling important policy and governance matters; (ii) innovative capacity development tools and methods were systematized with strong national ownership; (iii) progress in external control of PFM and budget transparency was made; (iv) strong ownership of the intervention logic and goals, as well as confidence and buy-in from beneficiary institutions with regards to the project's products and management unit (set up by UNDP Cape Verde and with contact points in each UNDP PALOP-TL national offices) were achieved .

The referred evaluations considered that the methodology adopted, i.e. participatory elaboration of country annual work plans with regional activities, enabled the project to promptly respond positively and with flexibility, to the beneficiary demands in otherwise closed domains of governance. Not surprisingly, as referred previously, the UNOSCC¹⁰⁶ considered the Pro PALOP-TL SAI to be an innovative initiative and a [best practice of south-south and triangular cooperation used to promote the achievement of the Sustainable Development Goal 16 \(SDG16\) in the PALOP and Timor-Leste](#)¹⁰⁷.

1.7.1. Output 1

¹⁰¹ 1st ROM report was submitted on 20.11.2015 and the 2nd ROM draft presented in December 2017.

¹⁰² The mid-term evaluation final report was submitted to UNDP Cabo Verde on April 2017.

¹⁰³ The mid-term evaluation final report was submitted to UNDP Cabo Verde on April 2017. The 1st ROM report was submitted on 20.11.2015 and the 2nd ROM draft presented in December 2017.

¹⁰⁴ As also recognised by the EU and the UN in various documents: the Joint Declaration of the VI Brazil-EU (Brasilia, 24.01.2013) summit, in the Charter of Brasilia(annex 5), in the Policy Brief 8104 (March 2013) issued by the European Strategic Partnerships Observatory, and by the United Nations Office for South-South Cooperation (UNOSSC) http://www.unsouthsouth.org/library/publications/good_practices_in_SStC_for_sustainable_development.

¹⁰⁵ Results Oriented Mission commended by the EU Delegation and carried out from June to September 2017.

¹⁰⁶ <https://www.unsouthsouth.org/>.

¹⁰⁷ <https://www.unsouthsouth.org/library/publications/good-practices-in-sstc-for-sustainable-development/>.

As referred previously, an in-depth desk review using the WBGI, AIIG, WB Papers on Legislative Budget Oversight, PEFA indicators allowed to assess the capacities and context regarding external control of PFMS ensured by SAI in the PALOP and Timor-Leste. The following are the baselines gathered at the project start, on the basis of the desk review carried out in the 3rd quarter of 2013.

Between 2006 and 2012, most of the PALOP and Timor-Leste had improvements in the field of presentation, classification/categorization of public expenditures, and identification of revenue sources, including at Programme-level data, in the Executive's Budget Proposal or supporting budget documentation – in line with international standards.

By 2012, in-Year Reports on actual expenditure started covering most if not all expenditures (organized by administrative unit, economic classification, and/or function), comparing actual year-to-date expenditures (all expenditures) with either the original estimate for that period (based on the enacted budget), covering the actual revenue collections of all sources of revenue.

Notwithstanding the progress, there was still the need for critical improvement in order to have the PALOP and Timor-Leste countries with scant or no budget information upgraded to minimal or some available budget information. There was still lack of information on the impact of different macroeconomic assumptions and policy proposals on expenditures on the budgets; on transfers to public corporations for at least the budget year; on sources of donor assistance (both financial and in-kind); on links between proposed budget to government's stated policy goals for a multi-year period (for at least two years beyond the budget year); related to performance indicators for expenditure programs and achievable targets related to these indicators; on Pre-Budget Statement, Mid-Year reports, and Year-End Reports.

Additionally, it was important to address shortfalls related to audits of public accounts/expenditures since final audited accounts were not completed within 24 months after the end of the fiscal year, or they are not released to the public. In Angola, Guinea Bissau, Sao Tome e Principe and Timor-Leste most expenditure have not been audited, the reports have not been released to the public or were released more than 24 months after the end of the fiscal year. In most of these countries, the SAI had not released to the public audits of extra-budgetary funds, or even audited such funds, or such a report was released more than 24 months after the end of the fiscal year; the executive did not report on steps taken to address SAI audit findings; and legislators are not provided Audit Reports. The supreme audit institution and legislature in these countries did not released to the public a report tracking actions taken by the executive to address audit recommendations. In all PALOP and Timor-Leste the Citizens Budget is not published.

In a later stage, during the project's inception phase, in the process of developing the Annual Work Plans, an update of the assessment was done on the basis of observations and discussions with the rights' holders and beneficiaries. This assessment is available on the [website](#)¹⁰⁸ of the project.

The project's executive had the expectation that the interventions carried out and activities implemented directly by the project during the 4 years of implementation would produce, during the project's lifecycle, transformations in external control of PFMS in the PALOP and Timor-Leste, such as:

1. Angola, Guinea Bissau, Sao Tome e Principe and Timor-Leste would have some to significant information on public expenditures, via executive budgets (and budget documents), mid-Year and final-Year reports, and audit reports.
2. Cape Verde and Mozambique would be among countries with extensive information on public expenditures, via the instruments referred above.
3. No beneficiary country would have absence of information on public expenditures, via the instruments referred above.
4. At least 360 persons (staff of SAI, CSO and media staff) will be trained on external control of public accounts, audit issues and relevant public finances oversight.
5. At least 30 auditors from PALOP and Timor-Leste SAI will be trained as trainers in external control and audit issues.

¹⁰⁸ <https://www.agora-parl.org/pt/pro-palop-tl-sai/cabo-verde>.

6. The OISC|CPLP will use in all training activities PALOP and Timor-Leste SAI auditors (professional trainers).

Considering the above, **Pro PALOP-TL SAI outputs** that enhanced capacities of Supreme Audit Institutions to carry out audits (financial conformity and performance audits) and produce the audit report in a timely manner, with independence, comprehensiveness wide scope and accessible to the public are **summarized below**:

- 812 judges, auditors and officials from SAI in Angola, Cabo Verde, Guinea Bissau, Mozambique, Sao Tome and Principe, and Timor-Leste were trained in different external audit domains to ensure efficient external control on PFMS. Among these, the reports highlights:
 - 32 auditors from PALOP and Timor-Leste SAI were trained as trainers (ToT) by SAI Brazil (TCU¹⁰⁹) on SAI-PMF (Supreme Audit Institutions performance framework measurement) – an INTOSAI approved tool to assess SAI capacities to ensure independent and efficient external control of PFMS. Out of these 32 accredited auditors, 20 facilitated SAI-PFM familiarization sessions with other auditors and judges from SAI PALOP-TL. 12 out of these accredited auditors formed the task force that revised the tool to customize it to the legal and institutional contexts in the CPLP.
 - 27 auditors from PALOP and Timor-Leste SAI participate in an online distance course provided by TCU on performance audit methods and techniques. Out of these, 16 were approved and accredited – 59.2% of the class.
 - 64 auditors from Angola SAI attend a post-graduation course on PFM customized to address SAI demands. The academic programme was developed and delivered by ISCTE-IUL in partnership with SAI Portugal allowing to award post-graduation diploma to at least 58 – 90.6% of the class.
- 244 judges, auditors and officials from SAI and other external control institutions information & sensitization campaigns carried out by SAI on external control/audit of PFMS matters.

Even though, budget transparency and the timely publication of comprehensive budget documents was never an output of the project, the latest was considered as an important independent variable of the project – without access to budget and expenditure information, regardless of the level of capacitation of SAI, Parliaments, parliamentarians and CSO, it is not possible to exert external control’ legislative oversight and social monitoring of PFMS.

The below were the **Pro PALOP-TL SAI outputs that enhanced capacities of Ministries of Finances (MoF) staff on PFM** and to support timely publication of comprehensive expenditure reports along the fiscal year:

- 1,109 staff of ministries of finances in Angola, Cabo Verde, Guinea Bissau, Mozambique, Sao Tome and Principe were trained on budget transparency and PFM.
- 290 staff of ministries of finances in Cabo Verde, Guinea Bissau, Mozambique, and Sao Tome and Principe involved in information & sensitization campaigns on budget transparency and PFM.
- 133 government officials in Angola, Cabo Verde, Guinea Bissau, Mozambique and Sao Tome and Principe were trained on Gender responsive budgeting. In 2017, Government of Cabo Verde has managed to develop and integrate a gender markers 4-level scale into 2018 state budget, while MoF staff in Angola, Guinea Bissau, Mozambique, Sao Tome and Principe were familiarized and trained in gender responsive budgeting methodology.

These outputs have contributed to the following **changes at outcome level**:

¹⁰⁹ INTOSAI focal point to apply the SAI-PFM tool in Portuguese Language.

- ✓ in Angola, the new executive's agenda is focused on promoting transparency of public accounts;
- ✓ in Cabo Verde, the 2018 state budget law includes a chapter on gender responsive budgeting with more than 90% of the projects already marked with a specific gender marker and the gender markers scale is adopted as the methodology to mainstream gender in the state budgets;
- ✓ in Guinea Bissau, quarter expenditure reports are now presented in town-hall meetings organized by the MoF resulting in the timely publication in two languages of such reports;
- ✓ in Mozambique, the tool to mark gender allocations in the state budget can now be operationalized by the MoF and the SOP to ensure the follow up of SAI recommendations by the inspectorate general of finances are now widely shared in the central and local deconcentrated units.

In addition to the above quantitative project outputs, in February 2017 the project gathered 70 representatives of the beneficiary institutions in a [Grand Conference on external control of PFMS in the PALOP and Timor-Leste to measure the project's impact](#)¹¹⁰. The findings and testimonies allowed the project's executive to collect data on the qualitative output indicators and targets, harder to assess. The below are the summary of those testimonies and findings for the period 2013-2016:

- PALOP-TL SAI conducted 456 audit exercises targeting public accounts.
- All PALOP-TL SAI had capacity development/training/professional enhancement plans.
- 5 auditors from SAI in the PALOP-TL (Mozambique SAI) participate in peer reviews.
- 50% of PALOP-TL SAI use integrated PFM information systems in their work.
- 72 timely, accessible and objective reports elaborated by PALOP-TL SAI.
- All PALOP-TL SAIs have developed websites and use other social media and media mechanisms to make available and accessible their work and results.
- All PALOP-TL SAI produced and approved national strategic plans and operational work plans and the OISC|CPLP produced and approved the regional CPLP SAI strategic plan.
- A cooperation agreement with the OISC|CPLP was successfully established and delivered within the framework of the INTOSAI-IDI funding window.
- A cooperation agreement with IGEF was successfully established and delivered allowing the post-graduation of 60 senior staff of the PALOP ministries of finances and plan.
- Manuals on SAIs' procedures covering domains from ethics and deontology to audit report were elaborated in Angola, Cabo Verde, Guinea Bissau, Mozambique, Sao Tome and Principe, and Timor-Leste.
- OISC|CPLP platform has consolidate the partnership with Pro PALOP-TL SAI for exchange of good practice between SAIs in the PALOP and Timor-Leste.
- Hardware and/or software was procured and successfully used to enhance efficiency in the work of SAI in Cabo Verde, Mozambique, Sao Tome and Principe and Timor-Leste.

These outputs have contributed to the following **changes at outcome level**:

- ✓ in Angola, the credibility of the SAI has strongly increased and many auditors are now applying for the position of judges;
- ✓ in Cabo Verde, the SAI legal framework was reviewed to ensure alignment with the ISSAI and INTOSAI requirements and Cabo Verde SAI, for the first time ever, engaged in an autonomous SAI performance measurement framework exercise and was selected to carry out peer

¹¹⁰ 13-17 February 2017, Bissau, Guinea Bissau. Source: <https://ceas.europa.eu/delegations/panama/20505/bissau-acolhe-conferencia-sobre-controlo-externo-das-financas-publicas-nos-palop-e-em-timor-en>.

review/audit of the African Union because, among others, it has auditors that are technically compliant with the requirements to carry out these audits on IPSAS-based systems;

- ✓ in Guinea Bissau, for the first time ever, Guinea Bissau SAI was able to produce the audit report for 2009-10 fiscal years and standardize SOP for public administrators on how to present public accounts;
- ✓ in Mozambique, SAI was able to carry out the first SAI performance measurement framework exercise in a fully autonomous way, SAI has now the capacity to decentralize its human resources premises to cover regional hubs, and one of SAI directors was selected to be the president of audit committee SADC;
- ✓ in Sao Tome and Principe, SAI has published and widely socialized its strategic plan and the SOP for the presentation of public accounts, consolidate its institutional development with the opening of the new HQ.

1.7.2. Output 2

As referred above, an in-depth desk review using the WBGI, AIIG, WB Papers on Legislative Budget Oversight, PEFA indicators allowed to assess the capacities and context regarding external control of PFMS ensured by SAI in the PALOP and Timor-Leste. The following are the baselines gathered at the project start, based on the desk review carried out in the 3rd quarter of 2013.

The legislatures in the PALOP and Timor-Leste were not releasing to the public a report tracking actions taken by the executive to address audit recommendations. In any of the PALOP and Timor-Leste the Citizens Budget was not published. In a later stage, during the project's inception phase, in the process of developing the Annual Work Plans, an update of the assessment was done on the basis of observations and discussions with the rights' holders and beneficiaries. This assessment is available on the [website](#)¹¹¹ of the project.

The project's executive had the expectation that the interventions carried out and activities implemented directly by the project during the 4 years of implementation would produce, during the project's lifecycle, transformations in legislative oversight and social monitoring of PFMS in the PALOP and Timor-Leste, such as:

- 1) Angola, Guinea Bissau, Sao Tome e Principe and Timor-Leste would have some to significant information on public expenditures, provided by legislative oversight and citizens' budget and reports.
- 2) At least 1,600 persons (Parliaments administration and special commissions' staff, MPs, CSO/NGO/CBO personnel, media professionals) in the PALOP and Timor-Leste would be trained on relevant public finances oversight and external control of public accounts, audit issues.
- 3) AGORA eLearning platform and most relevant handbooks would be available in Portuguese Language.
- 4) All PALOP and Timor-Leste relevant Parliament Special Commissions' support staff (advisors and experts) would be accredited in relevant eLearning on parliament oversight.
- 5) One PALOP and Timor-Leste multi-country civil society platform would be constituted to address at national and international levels challenges and issues related with civil external control, corruption and transparency of governments and public officials in the PALOP and Timor-Leste.
- 6) All PALOP and Timor-Leste would have civil society initiatives and trainings addressing external control of public accounts and expenditures.

¹¹¹ <https://www.agora-parl.org/pt/pro-palop-tl-sai/cabo-verde>.

Considering the above, **Pro PALOP-TL SAI outputs** that levelled-up capacities of Parliaments to ensure strong legislative budget oversight and legislative openness, but also enhanced CSO capacities to monitor public expenditures, to participate in budgetary processes and simplify budget and expenditure information to make it available to the public are **summarized below**:

- 1,151 MPs, parliamentary staff and members of the civil society in Angola, Cabo Verde, Guinea Bissau, Mozambique, Sao Tome and Principe, and Timor-Leste were trained and accredited in social monitoring of PFMS and analysis/simplification of budget information.
- 777 persons in Angola, Cabo Verde, Guinea Bissau, Mozambique, Sao Tome and Principe, and Timor-Leste were involved in information & sensitization campaigns carried out by parliaments and CSO on legislative oversight and social monitoring of PFMS.
- 450 MPs, parliamentary staff & CSO in Angola, Cabo Verde, Guinea Bissau, Mozambique, Sao Tome and Principe, and Timor-Leste were familiarized and trained on Gender responsive budgeting, as well as in a standard approach to legislative oversight of public expenditure allocated to gender equality.

In addition to the above quantitative project outputs, in February 2017 the project gathered 70 representatives of the beneficiary institutions in a [Grand Conference on external control of PFMS in the PALOP and Timor-Leste to measure the project's impact](#)¹¹². The findings and testimonies allowed the project's executive to collect data on the qualitative output indicators and targets, harder to assess. The below are the summary of those testimonies and findings for the period 2013-2016:

- ❖ 22 hearings in average requested by the Parliaments in the PALOP and Timor-Leste, per year.
- ❖ 6 Parliaments' hearing sessions in average attended by the Court of Auditor in the PALOP-TL, per year.
- ❖ 23 reports in average requested by Parliament in relation to the execution of the budget, per year.
- ❖ 270 Parliaments' staff and MPs in the PALOP and TL participated in peer review activities.
- ❖ Legal reform carried out to enhance SAI's audit capacities in Cabo Verde.
- ❖ 40 meetings, 22 public hearing sessions and 33 available reports from Parliamentary committees on public finances, accounts and expenditure in participating countries.
- ❖ Public hearings and meetings organized by the legislature with attendance of the Public/CSO were organized in Mozambique (2), Angola (2) and Timor-Leste (3).
- ❖ Increased media coverage on budgetary issues in participating countries, including articles on budget accountability and Court of Auditors reports and recommendations in all PALOP and Timor-Leste.
- ❖ CSO reports and analysis on State budgets, public accounts and expenditure reports in Angola (4), Mozambique (at least 5), Sao Tome and Principe (3), and Timor-Leste (4). In 2017, Cabo Verde (2) and Guinea Bissau (2) have produced analysis on expenditure reports with Pro PALOP-TL SAI support.
- ❖ Frequency, availability and regularity of CSO monitoring instruments on SAIs recommendations' implementation levels (reports and analysis documents) only in Timor-Leste (5).
- ❖ Recommendations of CSO reports on budgetary documents taken into account by Parliament commissions' hearing and reports, and by SAIs' reports/recommendations in Angola (1), Mozambique (1 report) and Timor-Leste (4).

These outputs have contributed to the following **changes at outcome level**:

¹¹² 13-17 February 2017, Bissau, Guinea Bissau. Source: https://ceas.europa.eu/delegations/panama/20505/bissau-acolhe-conferencia-sobre-controlo-externo-das-financas-publicas-nos-palop-e-em-timor_en.

- ✓ in Angola, in February 2018, for the first time ever, Parliament approves the state budget resolution with requirement to include a gender marker's scale into the state budget documents, parliament adopts openness to the public as one of the main axes of the new legislature, and a CSO platform analysis on the executive's budget proposal allocations to children's' protection was brokered by parliament and resulted in the amendment of the executive's proposal.
- ✓ in Cabo Verde, Parliament and the executive agreed on an legislative initiative ratifying the Open Government Partnership and the legislative openness initiative, parliament adopts a specific legislative openness action plan, and CSO establish a forum for social monitoring of PFM for the first time ever.
- ✓ in Guinea Bissau, for the first time ever, Parliament produced a "comics" handbook on parliamentary ethics in Creole language that had also a mobile exposition of the handbook in panels that was presented in all regions and, for the first time ever, MPs from budget and other relevant committees carry out cross-party oversight field visits targeting sources of public revenue and not only the sources of public expenditure, and for the first time ever a CSO platform has produced a budget survey based on IBP methodology assessing MoF, SAI and Parliament.
- ✓ in Mozambique, parliament has started to establish its first-ever independent legislative cabinet for budget and expenditure analysis in line with best practices and CSO developed a blended training programme based on Pro PALOP-TL eLearning courses on PFMS.
- ✓ in Sao Tome and Principe, parliament committees and plenary are now able to work more efficiently due to ICT upgrade of voting and recording systems, and for the first time ever the CSO Open Budget Survey has the active participation and acknowledgement of the MoF.
- ✓ in Timor-Leste (parliament committees are now able to work more efficiently due to ICT upgrade of recording systems.

Finally, transversal to both outputs, the Pro PALOP-TL SAI outputs aiming to foster joint-learning, peer2peer exchanges of experiences for capacity development, communities of practices to share best practices and foster development and strategic agendas in the domain of PMF:

- ✚ 3,450 persons from the PALOP-TL countries, among them SAI judges and auditors, MPs, parliamentary staff and members of the civil society, trained through eLearning courses and face2face initiatives using south-south and triangular cooperation, "peer2peer" learning, exchanges of experiences and good practices to develop skills, tools and methods and strengthen external audit, legislative budget oversight and social monitoring of PFMS and simplification of budget information, using community of practices face2face gatherings and Pro PALOP-TL SAI/AGORA eLearning courses in Portuguese Language and customized to PALOP-TL countries' contexts.
- ✚ 6 eLearning courses available in Portuguese and English languages on the AGORA LMS Platform, 5 of which developed using good practices shared in the learning events (communities of practices, including seminars for exchanges of experiences and high-level working groups) organized within the scope of the Pro PALOP-TL SAI.

These outputs have contributed to the following **changes at outcome level**:

- ✓ OISC|CPLP (regional organization of SAI for the Community of Portuguese Speaking Countries) has identified as its main course of action for the strategic plan 2017-21 to contribute for the realization of the 2030 sustainable development agenda through cooperative audits in the domains of protection of the environment and gender equality;
- ✓ PALOP-TL parliaments have established a community of practice of legislative budget committees to discuss parliamentary oversight of budget documents and accounts along budget cycles;
- ✓ OSC Pro PALOP-TL SAI that have benefited from the project's Grants to develop and deliver social monitoring of PFM are now organized in a community of practices.

To achieve the above, as referred on the section on strategy, the project overarching activities were grouped under 2 components:

Component 1 for the implementation of actions aiming at the strengthening of SAI capacities to ensure efficient and independent external control of PFMS and Ministries of Finance capacities to ensure budget transparency in the PALOP and Timor-Leste. These included activities directly addressing needs of SAI to strengthen their capacity to ensure **control of public accounts and expenditures** in the PALOP and Timor-Leste, but also support to ministries of finances to enhance **budget transparency**. The activities in reference were:

- **Activity 1** aiming to strengthen auditing capacities. The activity label was *“Training on management and auditing of public finances”*.
- **Activity 2** aiming to boost MoF capacities to promote budget transparency. The activity label was *“Technical Assistance for Design, programming and budget planning”*.
- **Activity 3** supporting procurement of ICT and developing capacities to use ICT in SAI auditing and administrative processes. The activity label was *“Procurement of equipment and technical assistance for the integration of accounting and information systems in public finances management and auditing”*.
- **Activity 4** promoting the introduction and adoption of international standards and ISSAI norms in the SAI reporting documents and exercises. The activity label was *Technical assistance to strengthen accountability – standardization of financial reporting standards”*.
- **Activity 5** promoting exchanges of experiences, peer2peer learning, communities of practice to enhance external control by SAI of the PFM ecosystems in the PALOP and Timor-Leste. The activity label was *“Training, workshops and study trips to exchange experiences and good practice on control of public finances in the PALOP and TL”*.

Component 2 for the implementation of actions aiming to develop capacities of MPs, parliamentary staff and CSO members to pursuit strong and independent legislative budget oversight and informed social monitoring of public expenditures in the PALOP and Timor-Leste. These included activities addressing the needs of parliaments and parliamentarians, CSOs and members of the public to develop capacities essential to **legislative oversight and social monitoring of the public accounts and expenditure** in the PALOP and Timor-Leste. The activities in reference were:

- **Activity 7** aiming to develop inclusive strategic plans for holistic parliamentary-owned frameworks for parliamentary reform and strengthening in the PALOP and Timor-Leste. The activity label was *“Capacity development and methodology assistance to support legal and institutional frameworks’ reforms”*.
- **Activity 8** aiming to promote gender responsive budgeting and frameworks for efficient legislative oversight of public expenditure allocated to gender equality, but also post-legislative scrutiny focusing on budget oversight in domains such as justice and human development (social and health). The activity label was *“Advocacy and information campaigns on public finance management systems legal reforms, including the promotion of budgetary transparency – fiscal and budgetary information available to the public”*.
- **Activities 9 and 10** aiming to developing capacities of MPs and parliamentary staff to scrutiny budget documents along the budget cycles and ensure strong and independent legislative budget oversight in the PALOP and Timor-Leste – including the baselines for future creation on independent legislative cabinets for budget analysis. The activities’ label were respectively *“Technical assistance to reinforce budgets and accounts auditing and monitoring systems for the analysis and review of public finances documents and draft laws”* and *“Technical assistance and advice to national parliaments on public spending oversight”*.
- **Activity 11** promoting exchanges of experiences, peer2peer learning, communities of practice to enhance legislative oversight and social monitoring of PFMS, respectively by parliaments/parliamentarians and members of the public/CSOs, in the PALOP and Timor-Leste.

The activity label was “*Training, workshops and study trips to exchange experiences and good practice on control of public finances in the PALOP and TL*”.

- **Activity 12** supporting CSO to develop capacities and initiatives of social monitoring of public expenditures and accounts in the PALOP and Timor-Leste. The activity label was “*Training of civil society organizations and possibly journalists in the field of budget control and policies*”.

In addition to the above components, one component for the **Programme Assurance & Operations Support, the daily management and follow-up** provided by the project management unit in all beneficiary countries, to all beneficiaries and stakeholders for the effective and efficient delivery of the project actions in the field. This component included **visibility and communication activity**.

The inputs and realisations delivered by these overarching activities through the customized national multi-year annual work plans at country and multi-country levels were reported through progress narrative reports and monitored through the mid-term evaluation and two results oriented monitoring missions.

The goal of the present report is not to focus on the inputs delivered under these overarching activities in each country along the 4-years implementation period, but to bring forward the achievements, outputs and outcomes that resulted from the project’s interventions.

1.8. Visibility & Communications

The Pro PALOP-TL SAI visibility and communications plans were developed and agreed with the EU Delegation in Cabo Verde at the start of the project, in line with the [Joint Action Plan on Visibility](#)¹¹³ and the [Joint Visibility Guidelines for EC-UN Actions in the Field](#)¹¹⁴ agreed between the EU and the UN remain the prevailing frameworks to be followed by the UN system in delivering on the communications and visibility commitments in the EU-funded projects.

The visibility and communications approach aimed to integrate all the project’s social networking platforms into one circle of 6 intercommunicable social and communications platforms (no longer interactive due to the project’s closure), namely the project’s [website](#)¹¹⁵, [AGORA Portuguese Portal](#)¹¹⁶, [Facebook page](#)¹¹⁷, [YouTube Channel](#)¹¹⁸, [Twitter](#)¹¹⁹, [ISSUU](#)¹²⁰. These platforms were interconnect as a way to enhance, boost and increase the reach and interactivity of the project’s messages and actions, but also the visibility of the project’s initiatives and EU external actions.

The communications strategy allows to communicate efficiently and effectively throughout these platforms, but also through a more “traditional” mean, the email – using a comprehensive database of the project’s beneficiaries and stakeholders (Stakeholders’ general database, Seminars & Workshops’ specific databases, Vendors and Partners’ specific database, etc.).

The Pro PALOP-TL SAI used efficiently global outreach platforms such as **AGORA website**¹²¹ and social networks ([Facebook](#)¹²² and [Twitter](#)¹²³) to boost visibility and communications to Portuguese, but most importantly, to English speaking audiences.

- ✚ **AGORA** is a one-stop reference centre and hub for knowledge sharing on parliamentary development.
- ✚ **AGORA e-Learning Portal** develops on demand e-learnings on specific technical topics related to parliaments.

¹¹³ <https://ec.europa.eu/europeaid/node/45483>.

¹¹⁴ <https://ec.europa.eu/europeaid/node/45481>.

¹¹⁵ <https://www.agora-parl.org/pro-palop-tl-sai>.

¹¹⁶ <https://www.agora-parl.org/palop>.

¹¹⁷ <https://www.facebook.com/propalop.tl/>.

¹¹⁸ https://www.youtube.com/channel/UCqQShed9k1_1tQqqudF_tcg.

¹¹⁹ <https://mobile.twitter.com/ProPALOP>.

¹²⁰ <https://issuu.com/propalop-tlisc>.

¹²¹ <https://www.agora-parl.org/>.

¹²² <https://www.facebook.com/AgoraParl/posts/10155748804383370>.

¹²³ https://mobile.twitter.com/AgoraParl?ref_src=twsrc^tfw&ref_url=https%3A%2F%2Fwww.agora-parl.org%2Finteract%2Fblog.

- ✚ **AGORA's PALOP Corner** developed in cooperation with Pro PALOP-TL SAI project provides easy access to news, resources and videos on the project and focus countries in Portuguese and English.
- ✚ **Pro PALOP-TL SAI** uses AGORA as a platform to communicate parliament-related information to and share resources with a broader audience involving also SAI and CSO.
- ✚ **AGORA e-Learning Portal** features online courses based fully on trainings developed for the project. Translated into English, they are open to everyone free of charge.

WEBSITE STATISTICS

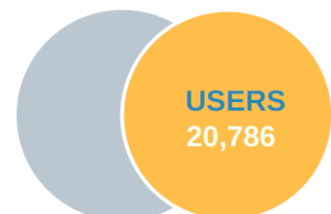
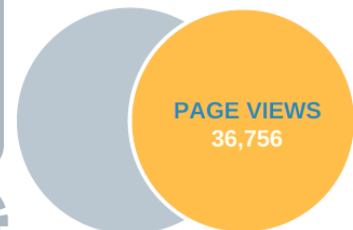


Visits per month

October - **8,814**

November - **9,033**

December - **7,778**



From October-December 2017:
There was a 16 per cent increase of the number of visits during the reporting period, in comparison with the previous period (July-September 2017). Blog articles and news about the activities of the Pro PALOP-TL SAI project were disseminated in Portuguese and in English.

Source: Google Analytics

WEBSITE STATISTICS

Audience map



USER LOCATION

- Africa - 36 %
- Asia - 26 %
- Americas - 23 %
- Europe - 14 %
- Oceania - 1%

Source: Google Analytics



Most users of AGORA website come from Africa, where the PALOP countries are situated, followed by Asia, where Timor Leste is located.

To maintain the trend, the PALOP corner continues to be updated on a regular basis and better linked to the social media outreach in Portuguese, and in English.

SOCIAL MEDIA: FACEBOOK

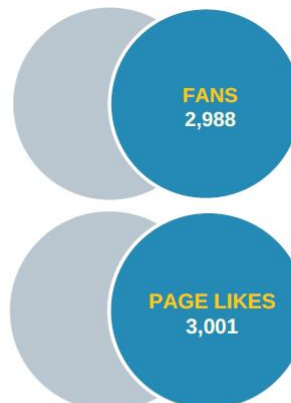


AGORA - Portal for Parliamentary Development
Published by Agora Undp [?] · December 8, 2017 at 3:00pm · 🌐

Three new, free e-Learning courses to be launched on AGORA on December 11th: "ICT: Transforming parliaments", "SDGs, Parliaments & Budgets" and "Parliaments, SAI & the Oversight of Extractive Industries". Developed in partnership with Pro PALOP | TL

For more free online courses, go to: <https://learn.agora-parl.org/>

AGORA eLearning Portal for Parliamentary Development



Source: Facebook Insights

The vast majority of our followers come from the PALOP-TL. **Targeted Facebook outreach strategy:** sharing the news from the Pro PALOP-TL SAI project continues showcasing the important work conducted in the region. In December, the launch of three new e-learning courses, in partnership with Pro PALOP-TL SAI was widely promoted.

SOCIAL MEDIA: FACEBOOK

Users from PALOP-TL countries
have been the most active on Facebook:

Fans by country

Angola - 625
Timor Leste - 300
Mozambique - 32
Portugal - 43
São Tomé and Príncipe - 31
Brazil - 23
Cabo Verde - 29
Guinea-Bissau - 8

Fans by language

English - 1,888
Portuguese - 643
French - 289

Source: Facebook Insights

SOCIAL MEDIA: TWITTER

AGORA @AgoraParl · 21 Dec 2017

It was a pleasure to collaborate with @ProPALOP throughout the years! Read the end-of project message in English: bit.ly/2z4wU80 | in Portuguese: bit.ly/2p52DGt #SDG16

The Project Management Team

Pro PALOP-TL SAI

EuropeAid, UNDP in Brussels, UN Development and 2 others

4 retweets, 7 likes

FOLLOWERS
1,584

IMPRESSIONS
56,400

VISITS
1,940



Targeted Twitter outreach strategy focused on showcasing the work in the PALOP-TL region, in this final phase of the project. This strategy resulted in an increase of followers and visits during the reporting period.

Source: Twitter Analytics

Feeding into this international outreach strategy, the Pro PALOP-TL SAI core visibility and communications tools and platforms, namely the [website](https://www.agora-parl.org/pro-palop-tl-sai)¹²⁴ and the social networks ([Facebook](https://www.facebook.com/propalop.tl/)¹²⁵, [YouTube Channel](https://www.youtube.com/channel/UCqQShed9k1_1tQqduF_tcg)¹²⁶, [Twitter](https://mobile.twitter.com/ProPALOP)¹²⁷, [ISSUU](https://issuu.com/propalop-tlisc)¹²⁸).



The **website** is a robust database hosted in AGORA platform to ensure sustainable access after the project's closure. The website organizes information and data collected during the 4 years of implementation:

- contextual information on each country in the project's domains of intervention;
- achievements and realisations of the project;
- background on the project and all project relevant documentation;
- supporting documentation of all learning events (participants' handbooks, presentations, etc.) and other relevant publications;
- links to the project's eLearning courses hosted in AGORA LMS platform;
- media gallery with clipping, press releases and the newsletters;
- portal for gender responsive budgeting and legislative oversight of public expenditure allocated to gender equality in the PALOP and Timor-Leste;
- platform on social monitoring of PFMS by CSO in the PALOP and Timor-Leste.

The website is available in Portuguese and English languages, and is interconnected with the social networks. By the end of 2017, Pro PALOP-TL SAI website was the most complete and comprehensive database on external control, legislative oversight and social monitoring of public accounts and expenditure in the world dedicated to the six ACP Portuguese Speaking Countries.

With the project closure, the website was hosted on AGORA platform to ensure access/consultation by users to the database beyond the project's lifecycle, but the information will no longer be updated.



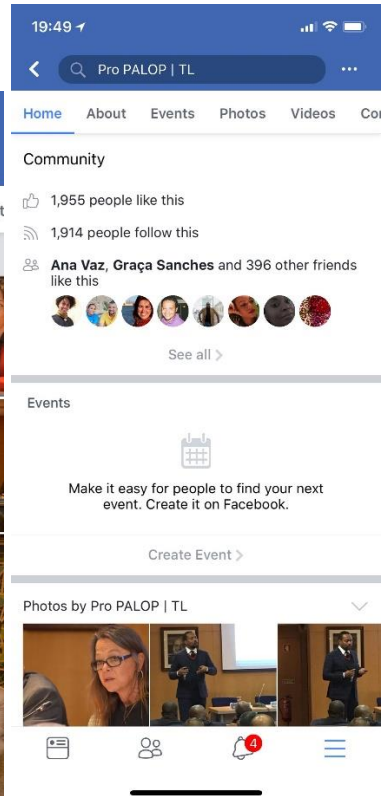
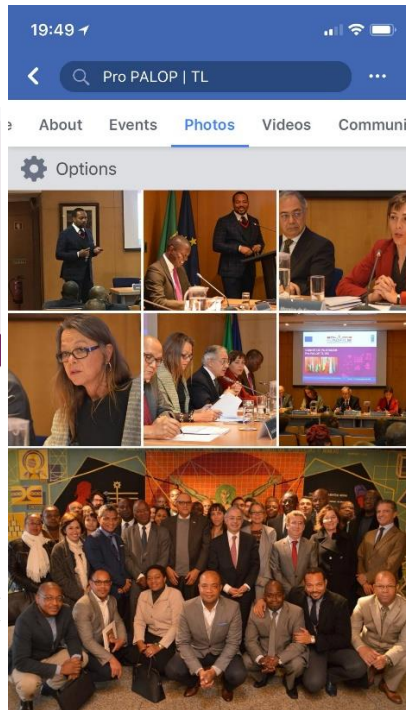
¹²⁴ <https://www.agora-parl.org/pro-palop-tl-sai>.

¹²⁵ <https://www.facebook.com/propalop.tl/>.

¹²⁶ https://www.youtube.com/channel/UCqQShed9k1_1tQqduF_tcg.

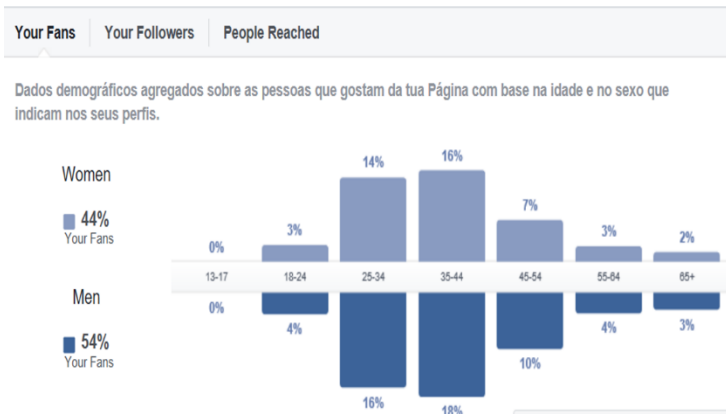
¹²⁷ <https://mobile.twitter.com/ProPALOP>.

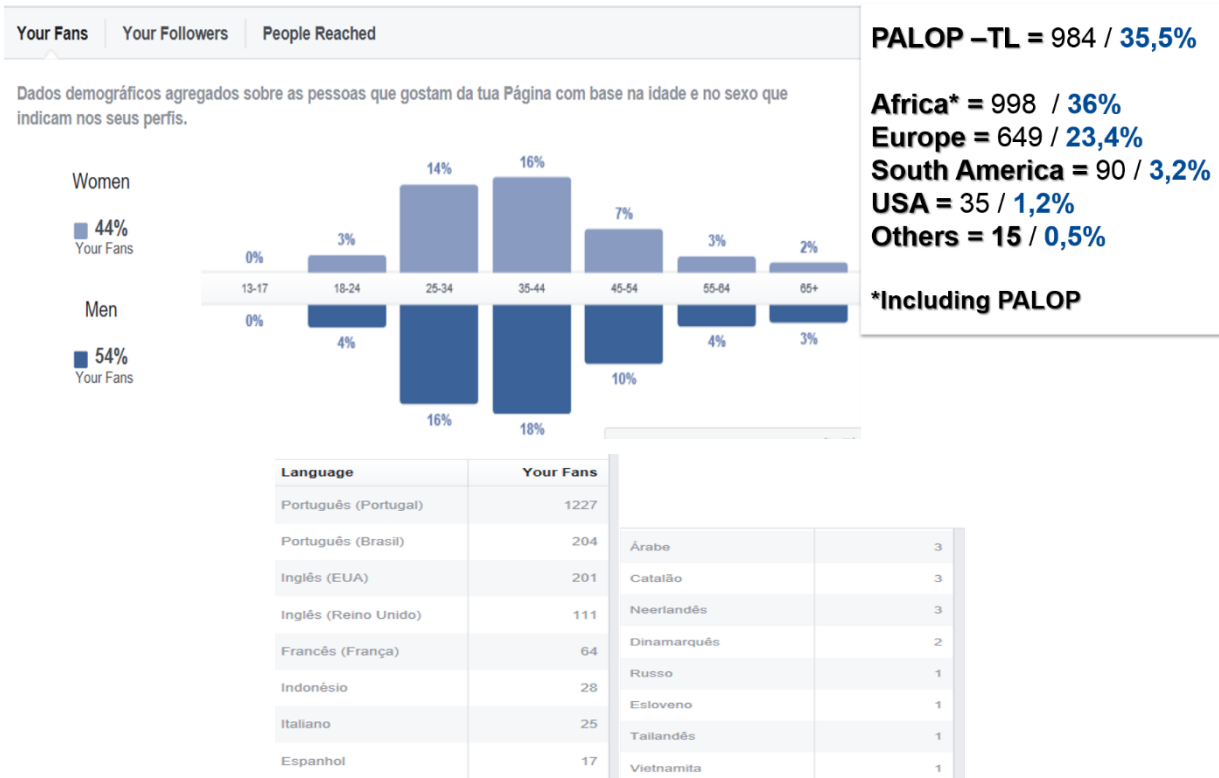
¹²⁸ <https://issuu.com/propalop-tlisc>.



The Facebook is the Pro PALOP-TL SAI main social network, targeting exclusively the Portuguese-speaking users. The Pro PALOP|TL Facebook is used to post news and announces in a friendly manner, to interact with the wider community of friends and users, indeed the end-users of the project products and deliverables.

After the closure of the project, in January 2018, the Pro PALOP|TL Facebook reached little more than 1,800 followers and in early June of the same year this number was above 1,900 – without the use of any boost financial incentive. Below are some stats collected in different periods showing the dynamism of the Facebook as a tool to interact and inform in a friendly and timely manner.





As shown through the infographics above, the Pro PALOP|TL Facebook allowed for great interaction with the public in the PALOP and Timor-Leste, Africa and Europe mainly. These viewers were quite balanced in terms of gender (54% male against 44% female) and used essentially Portuguese as communication language. They reacted, commented and share more the links from the other Pro PALOP-TL SAI platforms posted in the Facebook, but preferred to view the audio-visual material, videos in particular.



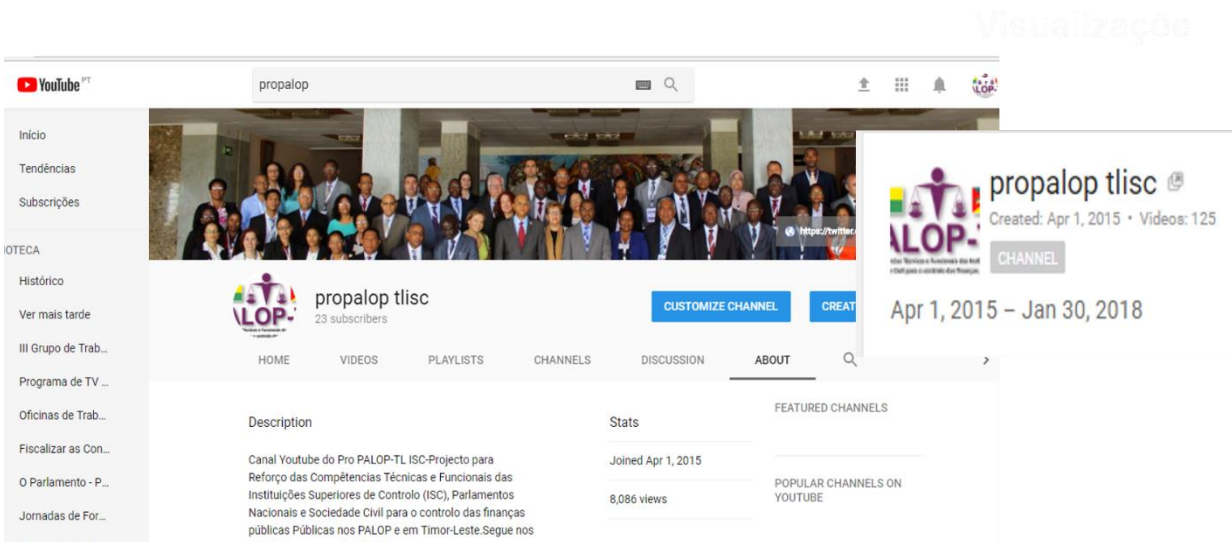
The Twitter @ProPALOP was designed to address an international audience showcasing the project's and its communities' events and realisations. @ProPALOP is linked with Twitter of the Project Management Unit staff and with the Pro PALOP/TL Facebook allowing the tweets to appear in each of these social networks and notifications to reach the networks of all these persons and platforms together.

Considering data since May 2017 (12 months), Pro PALOP-TL SAI tweets got:

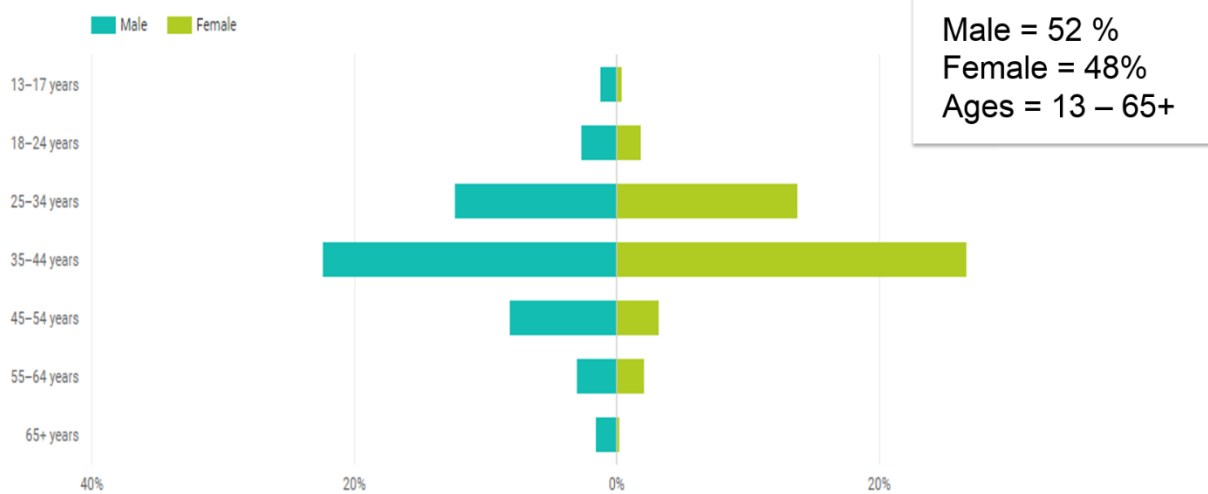
- 19,318 impressions (an average of 1,607 impressions per month);
- 331 engagements, out of which:
 - 46 retweets;
 - 133 clicks in links or profiles;
 - 44 media engagements.

The highest number of impressions was on a tweet related with gender responsive budgeting (1,884), while the highest media engagement was triggered by the regional roundtable on parliaments and SDGs (10), organized in Live (May 2017).

The Pro PALOP-TL SAI YouTube channel is the video channel of the project where all its learning events (conferences, seminars of exchanges of experiences, high-level working groups and all transversal trainings) are presented through 3 main audio-visual sub products: (1) the reportages scoping the learning event, (2) the short testimonies of the participants providing feedback and perceptions on the learning event, and (3) the interviews with experts, resource-persons and facilitators shading light into their presentations.



Since April 2015 until the project closure in December 2017, 125 videos were uploaded in YouTube channel. 52% of the viewers are male and 48% female and the two most viewed videos were watched by more than 1,200 viewers that were connected to the channel for more than 56 hours. The most viewed video was the presentation of the Pro PALOP-TL SAI standard approach to gender responsive budgeting and legislative oversight focusing on expenditure allocated to promote gender equality. The second most viewed video was the reportage about the Pro PALOP-TL SAI formulation processes and structure.



Top 10 Videos

Browse all content

Video	Watch time (minutes)	Views
Entrevista Ricardo Godinho Gomes-Gestor ...	2,315 13%	518 6.4%
Graça Sanches - Presidente da Rede de Mu...	1,064 6.0%	714 8.9%
Seminário Alto Nível Fiscalização Orçamen...	690 3.9%	123 1.5%
Seminário Alto Nível Orçamental - Reportag...	595 3.4%	171 2.1%
Interview- Ricardo Godinho Gomes- Head o...	505 2.9%	134 1.7%
Seminário Alto Nível Fiscalização Orçamen...	458 2.6%	189 2.3%
Entrevista ao Deputado Dr Eneas Comiche	457 2.6%	156 1.9%
Seminário Alto Nível Fiscalização Orçamen...	450 2.6%	220 2.7%
IBP/Pro PALOP-TL ISC - Balanço Geral do S...	411 2.3%	163 2.0%
Seminário Alto Nível Fiscalização Orçamen...	409 2.3%	281 3.5%

These results were obtained through the systematic implementation of the project's visibility and communications plans, agreed in the start of the implementation between the UNDP and the EU. As all structured plans, the project first two implementation years were dedicated to streamline the project's vision into the visibility tools. During the third year the focus was on the systematization and standardization of the communications and visibility tools, instruments and methods. The fourth and final implementation year was dedicated to analysing the data with the aim to draw lessons allowing to promote sustainability and the culture of exchanges beyond the lifetime of the project between the wider public reached by the project's interventions and communications tools.

UNDP corporate toolkit on EU visibility toolkit shares best practices to ensure adequate visibility of the EU external actions under UNDP implemented projects. The Pro PALOP-TL SAI is referenced in the 2015 toolkit update as a good practice for: Communications & Visibility Plans – considered mandatory in such projects; Audio-visual products – reportage, video coverage, YouTube Channel; Printed documentation – facts sheets and press releases; Dedicated website; Social networks – Facebook page and YouTube channel.

Due to potential legal and financial implications related to entry into force of the [EU General Data Protection Regulation \(GDPR\)](#), the Pro PALOP-TL SAI will take transitory measures to ensure compliance. These measures will include, essentially, the temporary suspension of the "sign in" and "sign up" functions for the courses and may be extended to the elimination of the current database of practitioners enrolled in the courses. But also, the non-use or share for commercial or publicity purposes of personal data captured by the project for information purposes during and beyond the implementation period.

1.9. Crosscutting issues

The project intervention was scoped to address good governance and democracy through the strengthening the accountability and transparency of the external and independent control of public finances. Responding to the right of citizens to information, the promotion of gender equity in public spending was promoted as a crosscutting issue in the project intervention, to boost transformational results beyond the project life cycle.

The mainstreaming of gender into the project's intervention logic was achieved mainly by three means:

1. Training the project's senior beneficiary institutions in gender responsive budgeting (GRB). This included provided guidance, expertise and technical support essentially to legislative budget committees, women caucuses, civil society organisations and ministries of finance (budget and plan directorates).
2. Developing and applying a standard methodology to scrutiny public expenditure focusing on gender inequalities resulting from gender-unsensitive public expenditure that could be customized to the legal, institutional, human and political contexts of the PALOP and Timor-Leste. The standard methodology developed by Pro PALOP-TL SAI was funded in the principle of "*follow the money*" and applies the premise that a policy that is not budgeted does not exist, as it's said: "*words do not change policy, budgets can*". The **Pro PALOP-TL SAI standard methodology for legislative oversight and social monitoring of public expenditures with focus on gender inequalities** was developed working with women caucuses, legislative budget committees, civil society organisations, the project's senior budget analysts, GRB and parliamentary strengthening specialists, in coordination MoFs in all PALOP and Timor-Leste.
3. Mapping all public policy, programme, foresight and strategic plans and documents; legislation; and budget documents; contributions, interventions, programmes, projects from partners; and institutions, human resources, players and influencers in the PALOP and Timor-Leste (plus Brazil and Portugal).

As a result, the mainstreaming of gender into the project's intervention logic allowed to identify the way gender issues are dealt with in the beneficiary countries' public policies, the link of the project's interventions with these policies and the likely impact of these interventions on the gender equality issues.

As an initial step, an in-depth contextual analysis carried out by the Pro PALOP-TL SAI allowed to identify the main barriers to poverty reduction for women and girls, as well as other gender equality issues, in each beneficiary country. Subsequently, the project assessed the degree of the executives' openness and receptivity to gender issues, as well as the existence and reach of policies and programmes to support gender equality and women's empowerment. This analysis was anchored in existing stats and data gathered from various international¹²⁹ and national¹³⁰ sources.

With regards to the scope of the project, this analysis allowed to bring forward:

- All PALOP and Timor-Leste had the key gender policy priorities integrated in Government fiscal planning tools. The countries integrated gender-sensitive indicators as a result of efforts from their respective national statistics institutes or units aiming to improve gender statistics.
- All PALOP and Timor-Leste state budgets have funds earmarked for Government programmes aimed at supporting women's empowerment and/or for women's organisations.

Building on these baselines, the project team developed a **comprehensive comparative study** about gender responsive budgeting, bias and inequalities affecting gender that result from unbalance in state budget appropriations in the PALOP and Timor-Leste.

Complementarily, the project team carried out a **detailed mapping** of all legal instruments, including planning and budgetary tools available in each PALOP and in Timor-Leste, allowing to integrate and mainstream a gender approach in the budget cycles and documents and reflecting gender priorities in public policy. The mapping includes key stakeholders and partners, as well as opportunities and potential entry points for advocacy and engagement with the executive and other stakeholders of the PFM ecosystems, needed to ensure gender sensitive public and/or state budgets.

The following were three additional deliverables of the project team allowing to use successfully gender a crosscutting issue in the project's intervention logic:

- A **gender sensitive budget analysis** in each PALOP and in Timor-Leste allowing to share with the key stakeholders of those PFM ecosystems:
 - **reliable data on public investments** that could foster gender equality through specific programmes or crosscutting/mainstreaming in several programmes;
 - **in-depth analysis crosschecking coherence** between these investments and the policy documents and national strategies to identify shortfalls in strategic planning and implementation.
- A **standardized approach and a working tool** to ensure effective legislative scrutiny and oversight of public expenditure allocated to promote gender equality (including gender responsive budgeting) made available and customized to the institutional, human and legal contexts in each PALOP and in Timor-Leste.
- A **strategy for advocacy, training and expert support** adapted to the specific context of each country.

In addition to the above, in less extent and with a more limited scope, the use of ICT to enhance external control of SAI and legislative oversight over public expenditure, but also budget transparency by the executive was also promoted as a crosscutting issue in the project intervention.

The project supported procurement of ICT Integrated Systems (hardware and software) with the aim to promote and enhance legislative openness, accountability and efficiency; efficiency and openness of SAI in ensuring independent external control and audit of public accounts; budget transparency and the timely publication of expenditure information to the public by the executive in the beneficiary countries that needed this type of support.

¹²⁹ [Inter Parliamentary Union](#); [World Economic Forum](#); *United Nations Statistics Division- Inter Agency Expert Group on Sustainable Development Goals*; *Mo Ibrahim Foundation*.

¹³⁰ National Institutes of Statistics in each beneficiary country.

1.10. Monitoring & Evaluation results

The day-to-day technical and financial **monitoring of the implementation** was a continuous process and part of UNDP responsibilities. UNDP have established an internal, technical and financial monitoring system using its internal financial and programme management system (ATLAS) and the support of UNDP Country Offices in the beneficiary countries.

The Programme Management Unit (PMU) elaborated mid-year narrative progress reports and interim end-year reports, in accordance with the standard reporting requirements set in Article 3 of the Annex II to EU-UNDP agreement (General Conditions).

Due to the project's logframe limitations identified by the evaluations, namely lack of mid-term targets and clear baselines at the levels of outcome and outputs, but also the fact that some indicators were not smart, the PMU documentation of the baseline situation for the outcomes, outputs and indicators of the project was hampered and limited.

The PMU supported the organization of the Country Coordination Committees (national boards) and the Steering Committees each year, regardless of the difficulties faced at local level to organize the country coordination committees.

Even though the project's monitoring plan was not setup in the early stage of the project, the PMU was able to still use the monitoring instruments standardly used to monitor progress. These included:

- Semi-annual Country Coordination Meetings and Annual Steering Committee meetings informing on the project's implementation progress and approve mid-term evaluation results. As referred, the frequency and regularity of these meetings varied among the countries, but all of them had at least three along the 3 years of implementation (plus an additional 12 months of no-cost extension). The project had all the steering committees foreseen for its lifecycle.
- Quarterly monitoring and follow-up missions carried out by the PMU to each beneficiary country.
- Corporate response and action plan to the project mid-term evaluation, which is a time-bound and independent exercise to measure results and management. The corporate response action plan included:
 - the organization of a stakeholders' [conference to assess progress and measure impact, organized in Bissau \(13-17 February 2017\)](#)¹³¹, immediately after the mid-term evaluation report draft have been submitted to UNDP in December 2016. The conference gathered 70 resource-persons that were involved in most of the project's actions along the implementation to address the issues raised by the mid-term evaluation regarding indicators and baselines. The information collected allow to mitigate some of the more important shortfalls identified. The conference report and products are part of the project archive to be made available together with this report in an external disk – [audio-visual record available in the project YouTube Channel](#)¹³².
 - An expert support mission from UNDP HQ to make a stress test to the project in the context of the operational and financial closure in line with UNDP rules and procedures and the standard contribution agreement signed with the EU.
 - Rollout of a closure plan crafted on the basis of the findings and recommendations of the expert mission referred above.

The project monitoring plan (Annex 3) incorporates all the above elements. The end-goal of the project monitoring was to learn lessons and incorporate these to the implementation, including of future projects.

All Project activities were closely monitored by the PMU with the support of UNDP Country Offices in the PALOP and Timor-Leste.

¹³¹ <https://eeas.europa.eu/headquarters/headquarters-homepage/20505/bissau-acolhe-conferencia-sobre-controlo-externo-das-financas-publicas-nos-palop-e-em-timor-pl>

¹³² <https://www.youtube.com/watch?v=Xhv-vTdt5M>.

The **project reporting** provided an accurate account of the implementation of the activities, the difficulties encountered, changes introduced, as well as the degree of achievement of its results (outputs), as measured by corresponding indicators, using as reference the Results framework/logframe matrix.

In line with the art. 4 of the Special Conditions, as well as the art. 2 and 15.1 of the General Conditions of the Contribution Agreement signed between UNDP and the EU:

- ❖ interim semi-annual progress reports were submitted to inform on the progress.
- ❖ yearly narrative and financial interim reports were submitted (4 reports submitted) to inform the activities implemented against the expenditure, in line with Annexes I and III of the contribution agreement.
- ❖ the present final report focusing on the impact of the project, its outcomes and outputs against the delivery.

The inputs and realisations delivered by these overarching activities through the customized national multi-year annual work plans at country and multi-country levels were reported through progress narrative reports and **monitored through the mid-term evaluation and two results oriented monitoring missions**.

According to two ROM missions¹³³ and one mid-term evaluation¹³⁴ commissioned to the Pro PALOP-TL SAI, the project had a positive, sustainable impact on the Public Finance Management systems in the PALOP-TL countries. The Pro PALOP-TL SAI achieved greater openness in Supreme Audit Institutions, ministries of finance and parliaments (in particular parliamentary budget committees) and public involvement in the budgetary process as mentioned in the projects' ROM (December 2017).

The latest ROM¹³⁵ highlighted the following as gains from the project's intervention: (i) cohesive and dynamic PFM communities of practices gathering the Executive branches, parliaments (in particular budget committees and administrations), SAIs and CSOs started to gain ground and tackling important policy and governance matters; (ii) innovative capacity development tools and methods were systematized with strong national ownership; (iii) progress in external control of PFM and budget transparency was made; (iv) strong ownership of the intervention logic and goals, as well as confidence and buy-in from beneficiary institutions with regards to the project's products and management unit (set up by UNDP Cape Verde and with contact points in each UNDP PALOP-TL national offices) were achieved .

All project evaluations concur in recognizing the need to boost support to civil society and public engagement in budgetary processes and to further support the executive (ministry of finance) in promoting fiscal and budget transparency. For reasons related respectively to the late start of the activities in support of CSO to boost social monitoring of PFMS and capacities to simplify budget information and the limitation of the intervention scope in order to exclude internal control of PFMS, both domains were not sufficiently developed within the framework of the Pro PALOP-TL SAI.

The project evaluations¹³⁶ were also consistent in acknowledging the impact and fundamental role of south-south and triangular cooperation, exchanges of experiences and learning among peers, involving the beneficiary institutions and individuals, as an instrument for capacity building and technical assistance¹³⁷. The environment created by Pro PALOP-TL SAI based on capacity development, as well as discussion forums, delivered through "peer2peer" learning and exchanges of experiences was considered pivotal in achieving some critical national results and also for confidence building among the project's stakeholders.

¹³³ 1st ROM report was submitted on 20.11.2015 and the 2nd ROM draft presented in December 2017.

¹³⁴ The mid-term evaluation final report was submitted to UNDP Cabo Verde on April 2017.

¹³⁵ Results Oriented Mission commended by the EU Delegation and carried out from June to September 2017.

¹³⁶ The mid-term evaluation final report was submitted to UNDP Cabo Verde on April 2017. The 1st ROM report was submitted on 20.11.2015 and the 2nd ROM draft presented in December 2017.

¹³⁷ As also recognised by the EU and the UN in various documents: the Joint Declaration of the VI Brazil-EU (Brasilia, 24.01.2013) summit, in the Charter of Brasilia(annex 5), in the Policy Brief 8137 (March 2013) issued by the European Strategic Partnerships Observatory, and by the United Nations Office for South-South Cooperation (UNOSSC) http://www.unsouthsouth.org/library/publications/good_practices_in_SStC_for_sustainable_development.

The referred evaluations considered that the methodology adopted, i.e. participatory elaboration of country annual work plans with regional activities, enabled the project to promptly respond positively and with flexibility, to the beneficiary demands in otherwise closed domains of governance.

The Pro PALOP-TL SAI ROM¹³⁸ (14/12/2017) concluded that clear gains resulted from the project's intervention. All project's mid-term evaluation (carried out almost by the end of the implementation period) observed that the capacities of the relevant institutions and actors for PFMS in the PALOP-TL countries were developed in a sustainable manner. All four OECD-DAC indicators – efficiency, effectiveness, pertinence and sustainability – were fully met according to these evaluations.

The transformations at impact-level should only be verified in the long run. These changes still need to be monitored long after the closing of the Pro PALOP-TL SAI. Nevertheless, according to the final report of the mid-term evaluation of the project *“the activities and actions implemented will contribute, in the long run, for the targets set”*¹³⁹ by the project. The evaluators observed from their exchanges with the project beneficiaries *“signs of change the beneficiaries intend to promote and there is evidence of that these transformations are not strange to Pro PALOP-TL SAI”*¹⁴⁰ interventions. The evaluators stated that they were able to observe *“significant changes with regards to the culture publicity and timeliness of budget and expenditure information in the beneficiary countries”*¹⁴¹. The project's interventions *“suggested new paths and/or fostered existing ongoing initiatives in beneficiary institutions that are responsible for making public policy in the field of budget execution”*¹⁴².

The final report of the mid-term evaluation considered that *“Pro PALOP-TL SAI interventions contributed, directly or indirectly, to promote economic governance in the PALOP and Timor-Leste and to strengthen the technical and functional capacities of SAI, Parliaments, Parliamentarians, and Civil Society”*¹⁴³ in these countries.

The evaluators identified shortfalls in the design of the indicators and targets, both for outcome and output levels, mostly related with the high number of indicators, the lack of mid-term targets and, in some cases, the indicators were not considered very smart. They recommended that these could be revised in scale-up and next interventions to allow better measurement and monitoring¹⁴⁴.

The infographics below summarize the findings and conclusions of the latest of these exercises aiming to monitor and evaluate the project efficiency, effectiveness, pertinence and sustainability:

¹³⁸ Result Oriented Monitoring exercise. (Internal monitoring exercise carried out in development cooperation projects).

¹³⁹ Mid-Term Evaluation Final Report, pg. 17.

¹⁴⁰ Idem.

¹⁴¹ Idem.

¹⁴² Idem.

¹⁴³ Mid-Term Evaluation Final Report, pg. 21.

¹⁴⁴ Idem.

European Commission's Results Oriented Mission

In its final year, the Pro-PALOP-TL SAI underwent the **European Commission's ROM Assessment**

- Angola, Cabo Verde and Mozambique scored **Good** or **Very good** on all indicators
- Out of 32 indicators, Sao Tome and Principe was only found to have **problems in one**.
- Only one problem value found in the assessment of **Effectiveness**
- The project-wide assessment showed problems in merely 3 indicators. There were no problems found with respect to the project's **relevance** or **effectiveness**.
- No **serious deficiencies** were found in any of the project countries

Category	Relevance																Efficiency								Effectiveness				Sustainability							
	Scoring	1.2	1.2	1.3	1.4	1.5	1.6	1.7 a	1.7 b	1.7 c	1.7 d	1.7 e	2.1	2.2	2.3 a	2.3 b	2.3 c	2.4 a	2.4 b	2.4 c	2.5	2.6	3.1	3.2	3.3	3.4	4.1	4.2	4.3	4.4	4.5	4.6	4.7			
Angola		●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	
Cabo Verde		●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	
Guinea Bissau		●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	
Mozambique		●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	
Sao Tome and Principe		●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	
Timor-Leste		●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	
Project-wide		●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	

European Commission's Results Oriented Mission

Most of the problems have been (at least partially) mitigated. This has been indicated by the ROM reports themselves.

- **Project-wide assessment:**
 - **2.4 a: Delays**
 - All delays in activities were eventually mitigated
 - "Some activities took longer than the time originally envisaged due to non-controllable variables"
 - By October 2017, or 96% into the implementation period, the project had spent 83%. The Project Management Unit expected that by the time all activities stated in the Letters of Agreement had been implemented, the project spending would have gone up to 95-100%.
 - **4.3: Affordability of the access to the benefits on the long term**
 - The project has ensured sustainability of the benefits of capacity building.
 - It has tapped into existing networks (OISC / CPLP, AFROSAI) which will continue to operate independently of the project
 - As support to civil society organization is taking priority in the donor community, including the EU, the sustainability of civil society platforms is becoming less of a concern.
 - **4.5: Private sector's involvement to ensure sustainability**
 - On-going online sustainability actions (project repository, e-Learnings)
 - A community of practice of PALOP-TL CSO is now more likely to exist and function in a sustainable manner.
- **Sao Tome and Principe: 1.4.** Government-led system of sector coordination involving the relevant local stakeholders and donors
 - "As the Ministry of Finance and the TC improve their performance, it is expected that coordination between AN, TC and Government will be strengthened"
- **Guinea Bissau:**
 - All problems related to Sustainability.
 - Report acknowledges the progress in building institutional and human capacities, and recognizes that Guinea Bissau had been significantly behind other PALOP countries from the outset of the project
 - On-going online sustainability actions (project repository, e-Learnings)
- **Timor Leste: 1.4.** Government-led system of sector coordination involving the relevant local stakeholders and donors
 - The report recognizes that despite many unforeseen challenges, the project identified and responded to the needs and priorities of beneficiary institutions and adapted to their limitations.
 - The project made significant efforts to mitigate implementation delays
 - The project has produced accurate reports which have provided sufficient information to assess progress in Timor-Leste despite delays in implementation.
 - Report acknowledges that, alike Guinea Bissau, Timor Leste had been significantly behind other PALOP countries from the outset of the project and will therefore require support past the end of the project.

PART II – THE PRODUCTS

Since 2013, International Organization of Supreme Audit Institutions ([INTOSAI-IDI](http://www.intosai.org))¹⁴⁵ includes in its Global Call for Proposals Monitoring Reports the Pro PALOP-TL SAI among relevant initiatives promoting SAI capacity development through south-south and triangular cooperation, involving also Brazil and Portugal SAIs¹⁴⁶.

In May 2016, the United Nations Office for South-South Cooperation (UNOSCC¹⁴⁷) [highlighted the innovative role of the Pro PALOP-TL SAI as a best practice of south-south and triangular cooperation based on the following aspects](#)¹⁴⁸: use of shared history processes, institutional practices, legal frameworks and cultural ties that bring together these countries; engagement with the beneficiary institutions in the development of the project, which resulted in their appropriation; Establishment of online platforms anchored in other successful existing global and regional knowledge management and information-sharing platforms, such as AGORA¹⁴⁹, OISC|CPLP¹⁵⁰ and LegisPALOP¹⁵¹; capacity building via peer learning, expert advice and access to cutting edge information and knowledge.

In 2017, the IPU¹⁵²|UNDP [Global Parliamentary Report focused on “Parliamentary oversight: Parliament's power to hold government to account”](#)¹⁵³ refers Pro PALOP-TL SAI as best practice of cooperation between parliaments and supreme audit institutions in the PALOP and Timor-Leste.

In February 2018, in the context of the policy discussions on [UNDP|EU strategic partnership at global level](#)¹⁵⁴, the project was referenced [an example on how to promote Parliaments in Portuguese-speaking countries in Africa to have better oversight over the public finance](#)¹⁵⁵.

In May of the same year, the [report of the UN Secretary-General on “Interaction between the United Nations, national parliaments and the Inter-Parliamentary Union”](#)¹⁵⁶, presented to the 72nd Session of the UN General Assembly, the Pro PALOP-TL SAI was the only specific project referenced as an example on the way UN/UNDP engages efficiently with parliaments worldwide¹⁵⁷.

In paragraph 9:

“UNDP supported parliaments in developing a strategic plan for holistic parliamentary-owned frameworks for parliamentary reform and strengthening in Benin, Cabo Verde, Côte d’Ivoire, Georgia, Guinea-Bissau, Iraq, Madagascar, Sao Tomé and Príncipe, Sierra Leone, the United Republic of Tanzania, Zambia and Kosovo”.

“UNDP also initiated multi-country projects to advance parliamentary action on specific issues, including a project on strengthening technical and functional skills of parliaments in the oversight of public finances that included the establishment of a high-level working group between the parliamentary

¹⁴⁵ <http://www.intosai.org/about-us/intosai-development-initiative-idi.html>.

¹⁴⁶ https://www.intosaidonor.org/64801_wp-uploads/2017/11/Agenda-Item-3b.-Global-Call-for-Proposals-2013-Monitoring-Report-2-Sep-2014.pdf.

¹⁴⁷ <https://www.unsouthsouth.org/>.

¹⁴⁸ <https://www.unsouthsouth.org/library/publications/good-practices-in-sstc-for-sustainable-development/>.

¹⁴⁹ AGORA(www.agora-parl.org) is a Global Portal for Parliamentary Development jointly implemented by UNDP, International IDEA, the World Bank Institute and the National Democratic Institute. AGORA also works closely with the European Union: the European Parliament’s Office for the Promotion of Parliamentary Development is an official Partner to the AGORA project, and the European Commission has made several contributions to AGORA since its launch in 2010. Since its launch at the National Assembly in Paris on March 2, 2010, AGORA has become the leading portal for the parliamentary development community, connecting international organizations, parliamentary development experts and professionals, but also Members of Parliament (MPs), parliamentary staff, Non-Government Organizations (NGOs) and civil society organizations active in the field of parliamentary development.

¹⁵⁰ OISC/CPLP is the organization of Supreme Audit Institutions of the Community of Portuguese speaking countries. The organization was created in 1995 and is a member of INTOSAI since 2010 – more information @ <http://www.oiscplp.org/>.

¹⁵¹ <http://legis-palop.org/bd/Home.aspx/CreditosInternacionais>.

¹⁵² Inter-Parliamentary Union - <https://www.ipu.org/>.

¹⁵³ <https://www.ipu.org/resources/publications/reports/2017-10/global-parliamentary-report-2017-parliamentary-oversight-parliaments-power-hold-government-account>.

¹⁵⁴ #UNDPEUpartnership pic.twitter.com/eLbUqRcCmq.

¹⁵⁵ bit.ly/2EkFXp5.

¹⁵⁶ https://www.ipu.org/sites/default/files/documents/sgr_s.pdf.

¹⁵⁷ <https://www.un.org/press/en/2018/ga12016.doc.htm>.

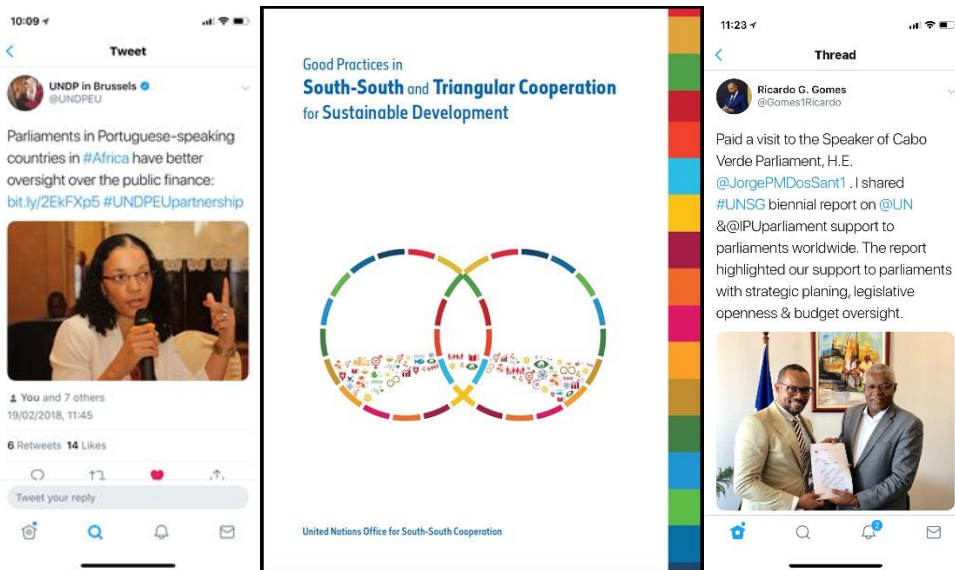
budget committees of Angola, Cabo Verde, Guinea-Bissau, Mozambique, Sao Tomé and Príncipe, and Timor-Leste”.

In paragraph 31:

“In Guinea-Bissau, UNDP supported the parliament in drafting and producing the country’s first parliamentary ethics handbook.”

In paragraph 35:

“In Cabo Verde, UNDP assisted the parliament in developing an action plan for parliamentary openness”.



2.1.PMF Master Courses

2.2.The eLearning courses & audio-visual products

The project used training actions as a tool to enhance skills and provide credible credentials to the beneficiaries, while establishing eLearning platforms in Portuguese that ensure durable access to best practices, database and information in Portuguese on PFM domains – such as fiscal openness, legislative budget oversight, external control of PFM, social monitoring of PFMS and budget transparency, among others.

The project established and made available to the public an eLearning platform in Portuguese Language hosted on the AGORA Global Parliamentary Platform, thus ensure means of durable access to database and information in Portuguese Language produced by and with the support of the project and its beneficiary institutions.

Transversal to both outputs, the Pro PALOP-TL SAI outputs aiming to foster joint-learning, peer2peer exchanges of experiences for capacity development, communities of practices to share best practices and foster development and strategic agendas in the domain of PMF:

- ✚ 3,450 persons from the PALOP-TL countries, among them SAI judges and auditors, MPs, parliamentary staff and members of the civil society, trained through eLearning courses and face2face initiatives using south-south and triangular cooperation, "peer2peer" learning, exchanges of experiences and good practices to develop skills, tools and methods and strengthen external audit, legislative budget oversight and social monitoring of PFMS and simplification of budget information, using community of practices face2face gatherings and Pro PALOP-TL

SAI/AGORA eLearning courses in Portuguese Language and customized to PALOP-TL countries' contexts.

- ✚ 6 eLearning courses available in Portuguese and English languages on the AGORA LMS Platform, 5 of which developed using good practices shared in the learning events (communities of practices, including seminars for exchanges of experiences and high-level working groups) organized within the scope of the Pro PALOP-TL SAI.

2015 Joint Pro PALOP-TL SAI | World Bank Seminar on Legislative oversight & external control of Public Finances in the Portuguese-speaking countries in Africa and Timor-Leste (Cabo Verde)

Video material

[Seminar Playlist](#) on Pro PALOP-TL SAI YouTube Channel (Only PT version available)

[Seminar reportage](#) on Pro PALOP-TL SAI YouTube Channel (with EN subtitles)

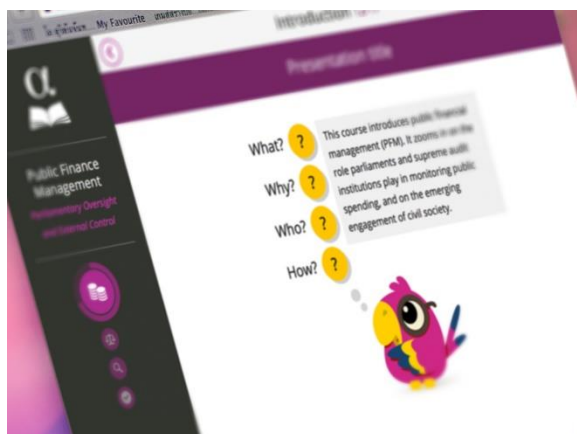
Pro PALOP-TL SAI intervention logic & main issues to tackle regarding legislative budget oversight & external audit of PFM in the Portuguese-speaking countries in Africa and Timor-Leste – [interview with EN subtitles](#)

Addressing transparency and accountability when dealing with complex contracts in extractive industries – in a short interview Gabriel Muthisse, economist and former Minister in Mozambique shares his view on the Mozambican experience and challenges in setting up efficient legislative oversight and external control practices and legal frameworks. An anticipation of the main issues arising with the external debt issue in that country ([interview with EN subtitles](#)).

Learning material

eLearning:

[Public Financial Management: The Role of Parliaments & Supreme Audit Institutions](#) (launched 2015) / [Portuguese version](#)



The course draws on the content and agenda of the 'High Level Seminar on Budget Legislative Oversight and Legislative Control of Public Expenditure in the PALOP and Timor-Leste' organized in Cabo Verde in March 2015. It includes video and PowerPoint on the presentations made by the guest speakers and specialists.

2015-16-17 High-Level Working Groups of Legislative Budget Committees from the Portuguese-speaking countries in Africa and Timor-Leste to discuss legislative budget oversight focusing in the standard budget documents to be made available along the budget process fiscal year

Video material

[2015 High-Level Working Group Playlist](#) on Pro PALOP-TL SAI YouTube Channel (only PT version available)

[2015 High-Level Working Group Seminar reportage](#) on Pro PALOP-TL SAI YouTube Channel (only PT version available)

Learning material

eLearning:

[SDGs, Parliaments and Budgets](#) (launched 2017)



The course draws on the content and agenda of the 3 high-level working groups and includes video and PowerPoint on the presentations made by the guest speakers and specialists. This course looks at how parliaments in cooperation with SAIs and civil society organisations can strengthen their capacities to deliver more inclusive, accountable and open budgets for the implementation of the SDGs. More specifically, when held accountable, governments plan and spend more effectively to meet the SDGs in a way that reflects the needs of citizens. By promoting stronger and more effective institutions, budget oversight is key to making Goal 16 happen. Transparent

budgets, delivered by accountable institutions through participatory processes, can identify spending needs which leave no one behind. As of now, the course is available in English. Portuguese translation is being finalized and will be uploaded as soon as ready.

2015 Roundtable on SAI external audit on Extractive Industries & Great Public Works in the Portuguese-speaking countries and Timor-Leste (Maputo)

Video material

[2015 Roundtable Playlist](#) with participants' testimonies on Pro PALOP-TL SAI YouTube Channel (only PT version available)

Learning material

eLearning:

[Parliaments, SAI and the Oversight of Extractive Industries](#) (launched 2017)



The course draws partially on the content of the 2015 Roundtable on SAI external audit on EI & Great Public Works in the Portuguese-speaking countries in Africa and Timor-Leste. Extractive industries can be a powerful driver of economic growth, but the extraction of non-renewable resources from the earth is linked to considerable political and economic risks. This course explores how parliaments, Supreme Audit Institutions (SAIs) and civil society organisations (CSOs) can promote inclusive, transparent and accountable natural resources management strategies with adequate risk-management measures. It combines thematic

expertise with global best-practices to provide parliamentarians and other oversight actors including SAI and civil society with a toolset for the transparent, independent and accountable management of extractive

projects. As of now, the course is available in English. Portuguese translation is being finalized and will be uploaded as soon as ready.

2016 Joint Pro PALOP-TL SAI | International Budget Partnership Workshop on Transparency & Accountability in the Portuguese-speaking countries in Africa and Timor-Leste (Sao Tome)

Video material

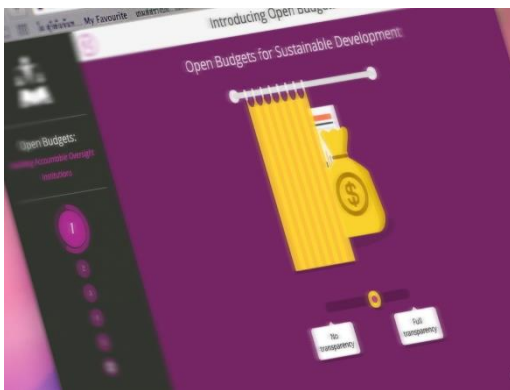
[Seminar Playlist](#) on Pro PALOP-TL SAI YouTube Channel (Only PT version available)

[Seminar reportage](#) on Pro PALOP-TL SAI YouTube Channel (Only PT version available)

Learning material

eLearning:

[Open Budgets: Building Accountable Oversight Institutions](#) (launched 2016) / [Portuguese version](#)



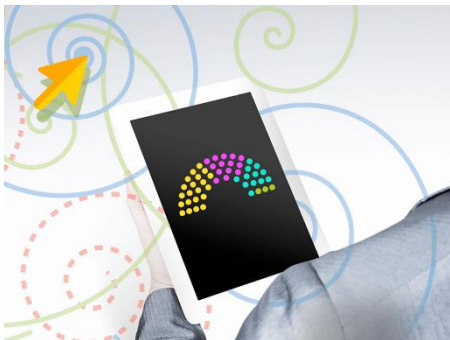
This course explores how parliaments can strengthen the transparency of public accounts and accountability in public financial management. It draws on a workshop jointly organized by the International Budget Partnership (IBP) and the Pro PALOP-TL SAI project in Sao Tome and Principe in November 2015 on “Transparency and Accountability in Public Finances of Lusophone Countries”.

Giving citizens meaningful opportunities to take part in budget processes allows governments to responsibly and openly shape budgets that reflect the most pressing priorities, and to better track the effective implementation of

those budgets.

Below are listed two additional eLearning courses that were not based in Pro PALOP-TL SAI face2face learning events (Conferences, Seminars, Workshops or High-Level Working Groups):

[Parliaments and ICT](#) (launched 2017)



Information and communication technologies (ICT) tools are not only transforming interpersonal communications, but also information sharing and functioning of the work place, and ways of political mobilization around the world. For parliaments, ICT tools are a core enabler of greater openness, accessibility and accountability, as well as a two-way channel for engaging with citizens. This course focuses on the opportunities to make the institution of parliament more effective, efficient and transparent, and better equipped to engage with citizens.

As of now, the course is available in English. Portuguese translation is being finalized and will be uploaded as soon as ready.

[Parliaments in Practice: an Introduction / Portuguese Version](#) (launched in 2016)



An Introduction course designed for legislators who are new to parliament, and for parliamentary staff, practitioners, donors, civil society organisations and others who want to learn about how parliament works.

Important Note:

Due to potential legal and financial implications related to entry into force of the [EU General Data Protection Regulation \(GDPR\)](#), the AGORA Learning Management System (LMS) Platform, where the Pro PALOP-TL SAI are hosted, will take transitory measures to ensure compliance with the regulation. These measures will include, essentially, the temporary suspension of the "*sign in*" and "*sign up*" functions for the courses and may be extended to the elimination of the current database of practitioners enrolled in the courses. But also, the non-use or share for commercial or publicity purposes of personal data captured by the project for information purposes during and beyond the implementation period.

The content of the courses (English and Portuguese versions) is considered an asset of the project and will be available for download to the project senior executive (UNDP), the project senior suppliers (European Union and National Authorizing Officers of the PALOP and Timor-Leste) and the project senior beneficiaries (SAI, Parliaments, Ministries of Finances and CSO of the PALOP and Timor-Leste).

2.3. The Participants' Handbooks & Manuals



Each Pro PALOP-TL SAI face2face learning event and community of practices (High-Level Working Groups, Seminars for exchanges of experiences, Conferences of peers) have produced handbooks. These handbooks are designed to inform participants and/or other practitioners, scholars and researchers on the problematic, approach, scope, objectives, deliverables and agenda of a specific learning event.

The following are some examples of the handbooks produced by the Pro PALOP-TL SAI:

“High-Level Seminar on External Control and Legislative Oversight of Public Finances in the PALOP and Timor-Leste” – co-organized with the World Bank (Praia, Cabo Verde, 9-13 March 2015)



“SAI Performance Framework Measurement (SAI-PMF) PALOP and Timor-Leste Portuguese Speaking Working Group Training” – co-organized with the OISC|CPLP¹⁵⁸ (Minas Gerais, Brazil, 04-10 May 2014 and Maputo, Mozambique, 8-12 June 2015)

“RoundTable of PALOP-TL SAI on External Control focusing on Extractive Industries and Great Public Works in the PALOP and Timor-Leste” – co-organized with GIZ Governance Programme for Mozambique (Maputo, Mozambique, 29 September – 2 October 2015)

“High-Level Working Group of SAI to discuss the use of ICT in external control and audit carried out by SAI on PFMS in the PALOP and Timor-Leste” (Maputo, Mozambique, 24-28 October 2016)



“3 High-Level Working Group of Legislative Budget Committees to discuss and analyse legislative oversight of budget documents along the budget cycles in the PALOP and Timor-Leste” (Maputo, Mozambique, 28-30 October 2015; Luanda, Angola, 18-27 November 2016, Maputo, Mozambique, 9-11 November 2017)

“Joint Workshop IBP/Pro PALOP-TL SAI on Transparency and Accountability in Public Finances of Lusophone Countries” – co-organized with the International Budget Partnership (Sao Tome, Sao Tome and Principe, 02-05 November 2015; Rio de Janeiro, Brazil, 28 November – 2 December 2016)



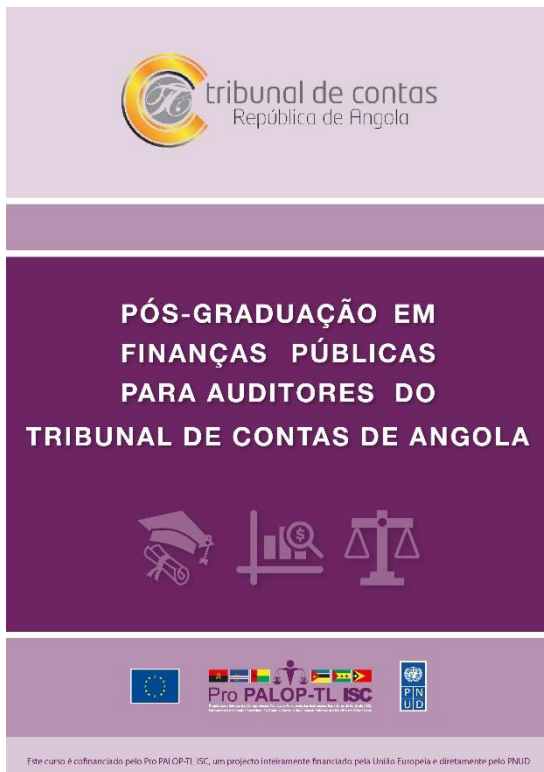
“The Manual of Parliamentary Ethics and Code of Conduct in Guinea Bissau” – produced with the technical and financial support of the Pro PALOP-TL SAI (Bissau, Guinea Bissau, 11 August 2017).

“The Parliamentary Operational Guidelines” – developed by the legislature in Angola with the project’s technical and financial support.

More detailed reports were produced in the aftermath of these learning events and form, in addition to these handbooks, a critical baseline information that needs to be rationalized and edited in the future as part of the spoil and asset left by the Pro PALOP-TL SAI.

¹⁵⁸ Organization of SAI for the Community of Portuguese Speaking Countries (CPLP).

2.4. The PFM Post-Graduation Programmes



The Post-Graduation Programme was the first-ever public finance management programme customized to respond to needs of SAI external auditing capacities. The post-graduate students were never subjected to such type of tailored high-education learning program. It was first time court of auditors; parliament and any other beneficiary institution benefit from this type of high-education post-graduation program tailored to respond to professional and practitioners' demand in the field of external control to public finances.

The participants included judges, auditors, senior staff from Angolan SAI, MPs and staff from Angolan Legislative Budget Committee, staff from ministry of finance. The 8-month master's program in PFM was delivered from September 2016 till May 2017 and was composed by 8 modules of 20 hours each, a thematic seminar of 4 hours per module and two 4-hours seminars for opening and closure of the course amounting for 200 hours of lecturing.

In the end of the programme, the post-graduate students were awarded with a certificate of post-graduate studies certifying 60 European Credit Transfer System (ECT)

valid and recognized in Europe with equivalence worldwide. In addition, it is expected that at least 8 research articles will be published in Portuguese Language and an eLearning Course storyboard based on the post-graduate program in PFM is developed and made available by ISCTE.

The courses were lectured in company, using a variety of pedagogical and evaluation techniques and methods that ensured learning and success. Out of a group of 64 post-graduate students, among judges, auditors and senior technical staff from Angolan Supreme Audit Institution (but also including MPs/technical staff from parliament budget committee), 57 post-graduate students attend successfully an 8-month master's program in Public Finances Management (PFM) composed by 8 modules. 24 post-graduate students were women (37.5% of the total) and the lowest grade was 13, while the highest was 18 – out of 20 values. The average grade was 15.5 values out of 20.

This course was later adapted to address needs of senior officials and experts of PALOP ministries of finances. 60 post-graduate students representing the ministries of finance from Angola (26 senior officials and experts), Cabo Verde (10 senior officials and experts), Guinea Bissau (5 senior officials and experts), Mozambique (9 senior officials and experts), and Sao Tome and Principe (10 senior officials and experts), among which 28 women (46.6%) successfully attended and finished the programme – with high recommendation of ISCTE-IUL on que quality of the class.

The course had the same structure, but the 8 modules were customized to address core issues of PFM and to be delivered in two sessions split between March and May 2017.

2.5. The Operational Guides on Budget Analysis for Legislative Budget Committees

The “*power of the purse*” is an essential attribution of parliaments allowing for the participation of the legislature in the implementation of the state budget. The extent of the legislator to understand the complexities of state budgets and expenditure reports will determine the power of the purse in that legislature. Needless to say, parliaments are well behind in the effort to enhance their capacities to scrutiny budgets ex-ante and ex-post and level-up the playground with the executive branch with regards to the legislative oversight of the executive and its use of public resources for the implementation of national policies and targets approved by the parliament.

State budgets are the most complex instrument for the execution of the government programme and national policies, legitimized in parliament by legislators in representation of the people. Hence, the legislature needs to ensure that the enacted budget is executed within the limits and according to the mandate awarded by the people, through the legislature, to the executive. By giving this mandate to the executive and by overseeing its implementation, the legislature is using the power of the purse. To which extent and how the legislature can ensure this power to be effectively used has become one of the main focus of the Pro PALOP-TL SAI support to parliaments in the PALOP and Timor-Leste.

Two operational guidelines were developed by the project in support of parliaments in **Cabo Verde and Mozambique**. The guidelines are standard operating procedures addressing legislative budget oversight and the scrutiny of the standard budget documents along the budget cycle in each of these countries – that could be adapted to the legal and institutional context of the other PALOP and Timor-Leste. These documents are part of the project assets and would be made available as the project’s spoil that can be used by other initiatives and in the future.



In **Cabo Verde**, the guidelines were produced using four workshops, designed and facilitated by the senior national advisor of the project management unit (also senior budget analyst in support of Cabo Verde Parliament). These workshops produced the following deliverables feeding into the guidelines:

- ❖ Design and setup of Guidelines/SOP to analyze and ensure legislative scrutiny of the standard budget documents using the following budget documents as baselines: 2017 and 2018 Executive Budget Proposals; 2013 and 2014 Year-End and Audit reports.
- ❖ Training and capacity development of the budget committee (but other committees were also involved) staff and MPs in the approach, means and tools to effectively scrutiny and oversee the standard budget documents in line with the legal framework and best practices.

In **Mozambique**, the guidelines were produced using on-the-job expert support, in company, provided by a senior budget analyst recruited by the Pro PALOP-TL SAI and hosted in the national parliament. This support produced the following deliverables feeding into the guidelines:

- ❖ Expert advice to the budget committee and parliamentary administration on techniques, methods and tools to ensure legislative budget oversight along the budget cycle and using the standard

budget documents in Mozambique using the following budget documents as baselines: 2016 Pre-Budget Statement (Plano Económico Social - PES) and enacted budget (Orçamento do Estado – OE); 2017 and 2018 Executive Budget Proposals and draft Pre-Budget Statements; 2016 4th quarter and 2017 1st quarter In-Year Reports resulting, for the first time, in independent budget analysis produced by parliamentary staff supported by the Pro PALOP-TL SAI senior budget analyst (embryo of what is expected to become the independent legislative budget analysis cabinet within the budget committee).

Training and capacity development of the budget committee (but other committees were also involved) staff and MPs in the approach, means and tools to effectively scrutiny and oversee the standard budget documents in line with the legal framework and best practices.

2.6. The comparative study on Gender Responsive Budgeting & a framework for legislative oversight of public expenditure allocated to promote gender equality



Gender-responsive budgeting is not about creating separate budgets for women, or solely increasing spending on women’s programs. Rather, gender-responsive budgeting seeks to ensure that the collection and allocation of public resources is carried out in ways that are effective and contribute to advancing gender equality and women’s empowerment. Gender-sensitive national planning and budgeting contribute to the advancement of gender equality and the effective implementation of

women's rights. Gender Responsive Budgeting involves identifying and reflecting on the need to fill gender gaps in the policies, plans and budgets of sectoral and local governments.

Parliaments are at the heart of change so that budgeting becomes gender sensitive. Since 2014, Pro PALOP-TL SAI has been organizing several trainings to strengthen capacity building skills, provide technical assistance, counselling and South-South cooperation actions, to Women Parliamentary Groups in PALOP and Timor-Leste. Pro PALOP-TL SAI GRB model is an integrated model, which follows the recommendations of the Fifth World Conference on Women: Equality, Development and Peace held in 1995 by the United Nations in Beijing.

Below are listed the main Pro PALOP-TL deliverables addressing gender responsive budgeting, legislative oversight and social monitoring of public expenditure allocated to promote gender equality in the PALOP and Timor-Leste:

- A **comparative study** focusing on gender disparities found among the PALOP and Timor-Leste state budgets and public expenditure. The study allowed to develop and apply in all five PALOP and Timor-Leste what would become the Pro PALOP-TL SAI standardized approach to gender responsive budgeting and mainstreaming into budget cycles in the PALOP and Timor-Leste. This approach systematized methods and tools to analyse and gather evidences of gender related public policies, budget allocations and expenditures feeding into a broader framework of accountability and legislative/public scrutiny of the executive – focusing on gender equality.
- A **detailed mapping** of all legal instruments, including planning and budgetary tools available in each PALOP and in Timor-Leste, allowing to integrate and mainstream a gender approach in the budget cycles and documents and reflecting gender priorities in public policy. The mapping includes key stakeholders and partners, as well as opportunities and potential entry points for advocacy and engagement with the executive and other stakeholders of the PFM ecosystems, needed to ensure gender sensitive public and/or state budgets.

- A **gender sensitive budget analysis** in each PALOP and in Timor-Leste allowing to share with the key stakeholders of those PFM ecosystems:
 - **reliable data on public investments** that could foster gender equality through specific programmes or crosscutting/mainstreaming in several programmes;
 - **in-depth analysis crosschecking coherence** between these investments and the policy documents and national strategies to identify shortfalls in strategic planning and implementation.
- A **standardized approach and a working tool** to ensure effective legislative scrutiny and oversight of public expenditure allocated to promote gender equality (including gender responsive budgeting) made available and customized to the institutional, human and legal contexts in each PALOP and in Timor-Leste.
- A **strategy for advocacy, training and expert support** adapted to the specific context of each country.

2.7. The strategic plans for holistic parliamentary-owned frameworks for parliamentary reforms and strengthening



Strategic plans facilitated by the project helped MPs and parliamentary staff to take ownership of parliamentary processes. They built capacity among MPs for tabling documents for approval, strengthen parliamentary oversight, and help boost relations between parliament, citizens, and civil society. Parliaments in Cabo Verde, Guinea Bissau, and Sao Tome have already gone through this inclusive planning processes and, for some of them, approved their first strategic plans in plenary sessions. Other parliaments, e.g. the Angolan, initiated the process and are carrying it on their own initiative.

2.8. The visibility & communications plans – a tool for EU external action visibility

The Pro PALOP-TL SAI [visibility](#)¹⁵⁹ and [communications](#)¹⁶⁰ plans were developed and agreed with the EU Delegation in Cabo Verde at the start of the project, in line with the [Joint Action Plan on Visibility](#)¹⁶¹ and the [Joint Visibility Guidelines for EC-UN Actions in the Field](#)¹⁶² agreed between the EU and the UN remain the prevailing frameworks to be followed by the UN system in delivering on the communications and visibility commitments in the EU-funded projects.



The visibility and communications approach aimed to integrate all the project's social networking platforms into one circle of 6 intercommunicable social and communications platforms (no longer interactive due to the project's closure), namely the project's [website](#)¹⁶³, [AGORA Portuguese Portal](#)¹⁶⁴, [Facebook page](#)¹⁶⁵, [YouTube Channel](#)¹⁶⁶, [Twitter](#)¹⁶⁷, [ISSUU](#)¹⁶⁸. These platforms were interconnect as a way to enhance, boost and increase the reach and interactivity of the project's messages and actions, but also the visibility of the project's initiatives and EU external actions.

The communications strategy allows to communicate efficiently and effectively throughout these platforms, but also through a more "traditional" mean, the email – using a comprehensive database of the project's beneficiaries and stakeholders (Stakeholders' general database, Seminars & Workshops' specific databases, Vendors and Partners' specific database, etc.). Due to potential legal and financial implications related to entry into force of the [EU General Data Protection Regulation \(GDPR\)](#), the Pro PALOP-TL SAI will

take transitory measures to ensure compliance. These measures will include, essentially, the temporary suspension of the "sign in" and "sign up" functions for the courses and may be extended to the elimination of the current database of practitioners enrolled in the courses. But also, the non-use or share for commercial or publicity purposes of personal data captured by the project for information purposes during and beyond the implementation period.

UNDP corporate toolkit on EU visibility toolkit shares best practices to ensure adequate visibility of the EU external actions under UNDP implemented projects. The Pro PALOP-TL SAI is referenced in the 2015 toolkit update as a good practice for: Communications & Visibility Plans – considered mandatory in such projects; Audio-visual products – reportage, video coverage, YouTube Channel; Printed documentation – facts sheets and press releases; Dedicated website; Social networks – Facebook page and YouTube channel.

¹⁵⁹ https://www.agora-parl.org/sites/default/files/pro_palop_tl_isc_planovisibilidade.pdf.

¹⁶⁰ https://www.agora-parl.org/sites/default/files/estrategia_comunicacao_pt.pdf.

¹⁶¹ <https://ec.europa.eu/europeaid/node/45483>.

¹⁶² <https://ec.europa.eu/europeaid/node/45481>.

¹⁶³ <https://www.agora-parl.org/pro-palop-tl-sai>.

¹⁶⁴ <https://www.agora-parl.org/palop>.

¹⁶⁵ <https://www.facebook.com/propalop.tl/>.

¹⁶⁶ https://www.youtube.com/channel/UCqQShed9k1_1tQqduF_tcg.

¹⁶⁷ <https://mobile.twitter.com/ProPALOP>.

¹⁶⁸ <https://issuu.com/propalop-tlisc>.

2.9. The South-South and Triangular Cooperation (SStC) Facility

The implementation of previous 10th EDF projects, namely Pro PALOP-TL PACE (Electoral cycle support in the PALOP-TL countries) and Pro PALOP-TL SAI between 2010-2017 allowed to design, test, standardize and scale-up South-South and Triangular cooperation at institutional level – from electoral management bodies to the relevant stakeholders of PFM ecosystems in the PALOP-TL countries.

Building upon a longstanding tradition of bilateral cooperation among these countries at state and institutional level, anchored in the sharing of legal framework institutional traditions and cultures, these two projects were able to systematically use these channels to maximize opportunities for peer2peer learning events, communities of practices promoting exchanges of experiences, access to databases, information, comparative knowledge and information in the fields of electoral assistance, political participation, PFMS accountability, oversight and external control.

During the final board of the Pro PALOP-TL SAI, high-level representatives of SAI and Parliaments from the PALOP and Timor-Leste (the project's senior beneficiaries) were very vocal and unanimous in acknowledging the impact of the project's intervention logic in achieving the results. According to these [recorded testimonies](#)¹⁶⁹, the project's approaches favouring the systematization and critical use of "*existing mechanisms for south-south and triangular institutional cooperation*", "*peer learning and exchange of experiences*", "*exposure to good international practices*" allowed to deliver very pertinent, efficient, effective and sustainable "*flexible tailor-made*" activities with bottom-up design to address "*the beneficiary specific needs*". The Pro PALOP-TL SAI refined and perfected the below tools to promote standardization and sustainability in the use of this a south-south & triangular cooperation facility.

Capacity development tools:

- ✓ Community of practices using peer2peer learning, exchanges of experiences & facilitated access to good practices/comparative knowledge as the main tool for capacity development.
- ✓ On-the-job training, coaching activities and support at institutional level (SAI, parliaments, MoF) capitalizing on traditional bilateral (involving Brazil and Portugal) and PALOP-TL cooperation.
- ✓ Access of the beneficiary institutions to LMS platforms, databases, know-how, comparative knowledge and information disseminating good practices.

Coordination tools:

The facility capitalizes on management arrangements established by the Pro PALOP-TL PACE and the Pro PALOP-TL SAI, setting a coordination mechanism aligned with the principles of national ownership: daily management ensured by the Project Management Unit; coordination and follow-up at the national level ensured by the six Country Coordination Committees (one in each beneficiary country), and one supranational oversight at the Project Steering Committee. This mechanism allows complementing and reinforcing efforts undertaken by different partners at national level, avoiding duplication of structures and of activities and overlapping in the implementation of the activities.

Sustainability tools

Sustainability tools increase the visibility of outcomes, facilitate knowledge sharing and position the project as a methodological model for interested stakeholders. They include:

- Creating/maintaining an online archive of the project (website, Facebook, YouTube Channel), available in Portuguese and English, featuring translation of all relevant project content and documents.
- User-friendly reporting, including a lessons-learned document.
- Dissemination and communication of the achievements of the project.
- Translation of e-learning courses into Portuguese.

¹⁶⁹ <https://www.facebook.com/propalop.tl/videos/1817841574901342/>.

The **standardization and systematization of the south-south and triangular cooperation facility** as the main tool to provide technical support and expertise, replacing efficiently and in a sustainable manner “traditional consultancies” to deliver the actions – in particular trainings and community of practices.

This facility increased the sense of ownership and belonging of the beneficiaries, reduced the costs of transactions and mitigate the issues potentially hampering bilateral cooperation and north-south technical support cooperation. The systemic use of SStC does not replace the use of consultancies and recruited experts to deliver highly technical and specialized support.

Building upon the longstanding tradition of bilateral cooperation among the beneficiary countries at state and institutional level, both projects could systematically use these channels to maximise opportunities for "peer2peer", learning events, communities of practices promoting exchanges of experiences, access to databases, etc. This methodology, approach and practice set the ground for the future establishment of a “Facility” meant to bring about sustainable and effective transformation of targeted individual and collective practices in public administration institutions and environment by:

a) Serving as “broker” and resort to, whenever possible and accepted by the beneficiaries, other **pre-existing mechanisms for south-south and triangular institutional cooperation** (ex. platforms, bilateral or multilateral institutional agreements etc.), thus reinforcing and progressively consolidating these ties into working practices and networks for advice and support.

b) Using **peer learning and exchange** for capacity building whenever adequate, feasible and desirable by the beneficiaries, as the main instrument for technical assistance. As demonstrated by previous PALOP-TL experiences, institutions are keener to trust, open up, seek assistance and retain information and working methods from fellow colleagues in similar environments. This peer learning and exchange will include good practices from non-PALOP-TL countries to expose PALOP-TL countries to other innovative ways of developing their institutions.

c) Promoting **exposure of beneficiaries to established patterns and good international practices** and training with international recognition, thus breaking the isolation some of the institutions may face (especially in more remote areas or in relatively isolated contexts).

d) **Identifying the specific needs** where the action can respond with a regional added value **in collaboration with concerned institutions**, so to have a **flexible tailor-made approach** and concentrate the scarce resources on specific interventions within the ecosystems of PFM, through the establishment of agreed and inclusive multi-year annual work plans – formulated through results based budgeting methods.

e) Having a **variable geometry approach**, where countries opt-in and out of selected regional activities according to the needs of their concerned institutions. This will avoid the engagement of participants in irrelevant capacity building activities, and will also allow for a balance among countries, each one having the possibility to be "on the lead/trainer" for some actions, and "learner" for others – a balance that is expected to reinforce the countries' interest and ownership of regional cooperation.

The foundations of such a facility capitalized on the longstanding PALOP-TL bilateral cooperation traditions and existing cooperation initiatives within the CPLP. The multi-country context of the PALOP and TL enables the establishment of peer review mechanisms benefiting Parliaments and Civil Society Organisations in a context of comparative experience and enhanced access to information.

The project evaluations¹⁷⁰ were consistent in acknowledging the impact and fundamental role of south-south and triangular cooperation, exchanges of experiences and learning among peers, involving the beneficiary institutions and individuals, **as an instrument for capacity building and technical assistance**¹⁷¹.

¹⁷⁰ The mid-term evaluation final report was submitted to UNDP Cabo Verde on April 2017. The 1st ROM report was submitted on 20.11.2015 and the 2nd ROM draft presented in December 2017.

¹⁷¹ As also recognised by the EU and the UN in various documents: the Joint Declaration of the VI Brazil-EU (Brasilia, 24.01.2013) summit, in the Charter of Brasilia(annex 5), in the Policy Brief 8171 (March 2013) issued by the European Strategic Partnerships Observatory, and by the United Nations Office for South-South Cooperation (UNOSSC) http://www.unsouthsouth.org/library/publications/good_practices_in_SStC_for_sustainable_development.

Since 2013, International Organization of Supreme Audit Institutions ([INTOSAI-IDI](http://www.intosai.org/))¹⁷² includes in its Global Call for Proposals Monitoring Reports the Pro PALOP-TL SAI among relevant initiatives promoting SAI capacity development through south-south and triangular cooperation, involving also Brazil and Portugal SAIs¹⁷³.

In May 2016, the United Nations Office for South-South Cooperation (UNOSCC¹⁷⁴) [highlighted the innovative role of the Pro PALOP-TL SAI as a best practice of south-south and triangular cooperation based on the following aspects](#)¹⁷⁵: use of shared history processes, institutional practices, legal frameworks and cultural ties that bring together these countries; engagement with the beneficiary institutions in the development of the project, which resulted in their appropriation; Establishment of online platforms anchored in other successful existing global and regional knowledge management and information-sharing platforms, such as AGORA¹⁷⁶, OISC|CPLP¹⁷⁷ and LegisPALOP¹⁷⁸; capacity building via peer learning, expert advice and access to cutting edge information and knowledge.

¹⁷² <http://www.intosai.org/about-us/intosai-development-initiative-idi.html>.

¹⁷³ http://intosaidonor.org/64801_wp-uploads/2017/11/Agenda-Item-3b.-Global-Call-for-Proposals-2013-Monitoring-Report-2-Sep-2014.pdf.

¹⁷⁴ <https://www.unsouthsouth.org/>.

¹⁷⁵ <https://www.unsouthsouth.org/library/publications/good-practices-in-sstc-for-sustainable-development/>.

¹⁷⁶ AGORA(www.agora-parl.org) is a Global Portal for Parliamentary Development jointly implemented by UNDP, International IDEA, the World Bank Institute and the National Democratic Institute. AGORA also works closely with the European Union: the European Parliament's Office for the Promotion of Parliamentary Development is an official Partner to the AGORA project, and the European Commission has made several contributions to AGORA since its launch in 2010. Since its launch at the National Assembly in Paris on March 2, 2010, AGORA has become the leading portal for the parliamentary development community, connecting international organizations, parliamentary development experts and professionals, but also Members of Parliament (MPs), parliamentary staff, Non-Government Organizations (NGOs) and civil society organizations active in the field of parliamentary development.

¹⁷⁷ OISC/CPLP is the organization of Supreme Audit Institutions of the Community of Portuguese speaking countries. The organization was created in 1995 and is a member of INTOSAI since 2010 – more information @ <http://www.oiscsplp.org/>.

¹⁷⁸ <http://legis-palop.org/bd/Home.aspx/CreditosInternacionais>.

2.10. The online database & audio-visual products

Pro PALOP-TL SAI social networks are much more than just networks, they are knowledge platforms and important database



eLearning courses



Pro PALOP-TL SAI newsletters are informative, visible and very user friendly



Download @ [Pro PALOP-TL SAI ISSUU](#)

Pro PALOP-TL SAI|AGORA Portal, available in Portuguese, gives MPs and parliamentary staff access to key materials and tools in Portuguese Language on parliamentary development and public financial management.



Access @ www.agora-parl.org/palop

Extractives Industries Portal: Portuguese version

The AGORA Extractive Industries Portal is a knowledge hub for the good governance and strong oversight of extractive industries (EI) which informs, engages and connects relevant actors. The aim of this Portal is to strengthen the work of oversight actors – parliaments, SAIs and civil society – on extractive industries by informing, engaging and connecting all relevant actors. To do so, the Portal will help identify best practices and parliamentary action points for parliamentarians, parliamentary staff, practitioners, government officials and civil society. Developed with the support of the [World Bank Group](#), the Portal was made available in [Portuguese](#) in 2016. The Portuguese version targets specifically the PALOP-TL countries.



Access @ <https://www.agora-parl.org/pt/extractives>

3. The Pro PALOP-TL SAI contribution for SDG 5 & 16



The project promoted more “effective, accountable and inclusive institutions at all levels” (SDG 16), building coalitions among the above referred stakeholders to achieve even more in terms of budget transparency (executive), external control (legislature and supreme audit institutions) and social monitoring (civil society) of public finances, public expenditure and accounts in the PALOP-TL.

Its interventions promoted the achievement of SDG 16 (Promoting peaceful and inclusive societies for sustainable development, providing universal access to justice and building efficient, responsible and inclusive institutions across all levels). In addition, its interventions are also relevant to the achievement of SDG 5 (Attaining gender equality and empowering all women and young females). Crosscutting activities promoting gender responsive budgeting, legislative oversight and social monitoring of public expenditures focusing on gender equality will be implemented under each output.

The [2017 Edition of the Global Parliamentary Report](#)¹⁷⁹, produced by the Inter-Parliamentary Union (IPU) and UNDP has selected the Pro PALOP-TL SAI approach and actions to showcase at global level how to best promote “cooperation between parliament and supreme audit institutions”, so that legislatures can engage with SAIs to enhance control and oversight of public expenditure, and accelerate the delivery of SDG 5 and SDG 16¹⁸⁰. According to the report, The Pro PALOP-TL SAI “provides a unique opportunity to foster and observe synergies among the core actors of Public Financial Management Systems (PFMS) in these countries”¹⁸¹.

Experience from the PALOP countries and Timor-Leste highlights three opportunities to enhance collaboration between parliaments and SAIs:

- **Learning events** for SAI auditors, MPs and parliamentary staff from the PALOP countries, Timor-Leste, Brazil and Portugal. These have helped to share best practice and promote cross-party dialogue. They were critical in helping to reform the legal framework of the court of auditors in Cabo Verde.
- **Targeted capacity development** of MPs, parliamentary staff and legislative committees, particularly the ‘money committees’. This is strengthening legislative oversight of the budget cycle in Cabo Verde and Mozambique using the main budget documents (the executive’s budget proposal, the enacted budget, the in-year expenditure reports, the midterm evaluation, the end-year report, and the audit report). As a result, legislatures are becoming more confident and demanding in their relationship with SAIs. SAI reports are questioned in more detail, and audits are requested more frequently from the SAI during the fiscal year.
- **Specialized training in gender-related oversight of public expenditure.** This is allowing the legislature to engage with the executive in a programme/output based discussion during the budget formulation phase to identify gender markers aligned with SDG 5 targets and indicators to be inserted in the PFMS. Women’s caucuses are engaging more effectively inside parliament and with SAIs to advocate for performance audits targeting gender-related public expenditure. This practice started in Cabo Verde in 2016 and is now being adopted by all the other PALOP countries and Timor-Leste. These are three examples of how legislatures can engage with SAIs to enhance control and oversight of public expenditure, and accelerate the delivery of SDG 5 and SDG 16.

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http://www.undp.org/content/dam/undp/library/Democratic%20Governance/Parliamentary%20Development/global%20parliamentary%20report_EN.pdf.

¹⁸⁰ Idem, pg. 79, Box 37.

¹⁸¹ Idem.

PART III – FINANCIAL REPORT

The project overall budget for the 4-years implementation period was 6.4 mio Euros and the delivery upon submission of the final report in line with the art. 2 and 9.2 of the General Conditions (Annex II of the Standard Contribution Agreement) was 6,400,000 Euros, i.e. 100% delivery on the total funding. There is still an outstanding balance of 5% of the final forecast payment (5,402.05 Euros) to be transferred to UNDP bank account by the EU, as reimbursement.

As shown in **Table 1**, the **expenditure per component** was practically the same:

- **35% of the total funding** (2.2 mio Euros) in expenditure under **Component 1** for the implementation of actions aiming at the strengthening of SAI capacities to ensure efficient and independent external control of PFMS and Ministries of Finance capacities to ensure budget transparency in the PALOP and Timor-Leste.
- **36% of the total funding** (2.3 mio Euros) in expenditure under **Component 2** for the implementation of actions aiming to develop capacities of MPs, parliamentary staff and CSO members to pursuit strong and independent legislative budget oversight and informed social monitoring of public expenditures in the PALOP and Timor-Leste.
- **20% of the total funding** (1.2 mio Euros) in expenditure for the **Programme Assurance & Operations Support, the daily management and follow-up** provided by the project management unit in all beneficiary countries, to all beneficiaries and stakeholders for the effective and efficient delivery of the project actions in the field.
- **2% of the total funding** (76,119 Euros) in expenditure related with the core **integrity budget allocated to fund the visibility and communications** plan. This amount does not cover the visibility costs included in each action – a more in-depth analysis covering the inputs will address these additional costs in the Budget section.
- **7% of the total funding** (413,416 Euros) of **indirect eligible costs**.

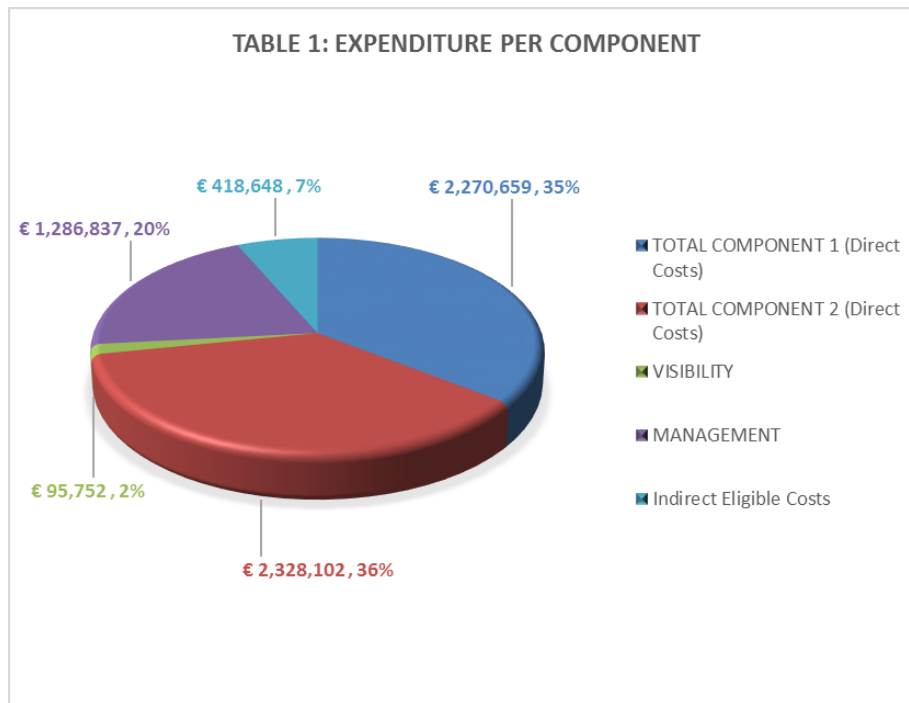
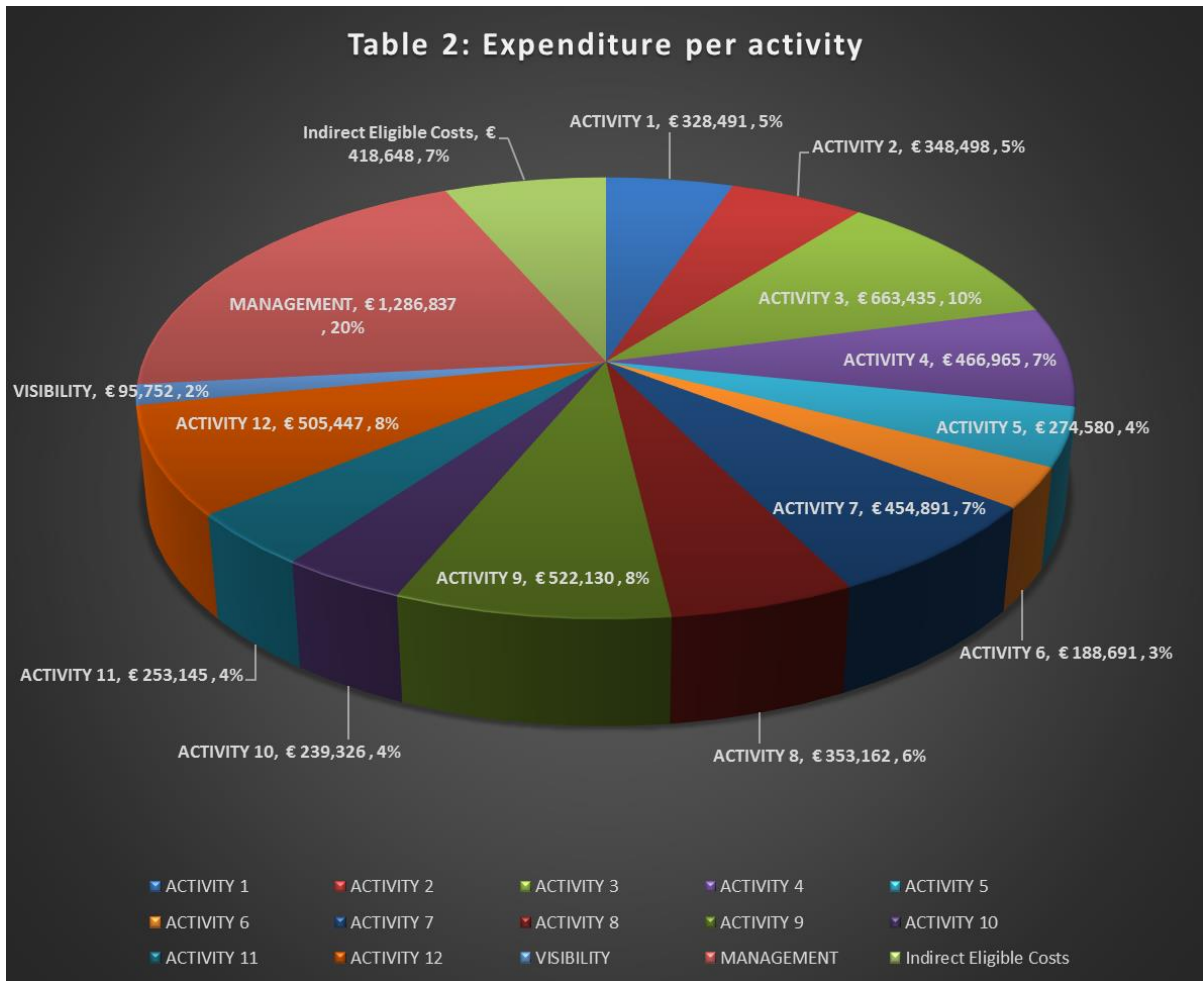


Table 2 refers to the **expenditure incurred under each activity** allowing to deliver the two project results/outputs. This tables allows to draw the following assumptions:

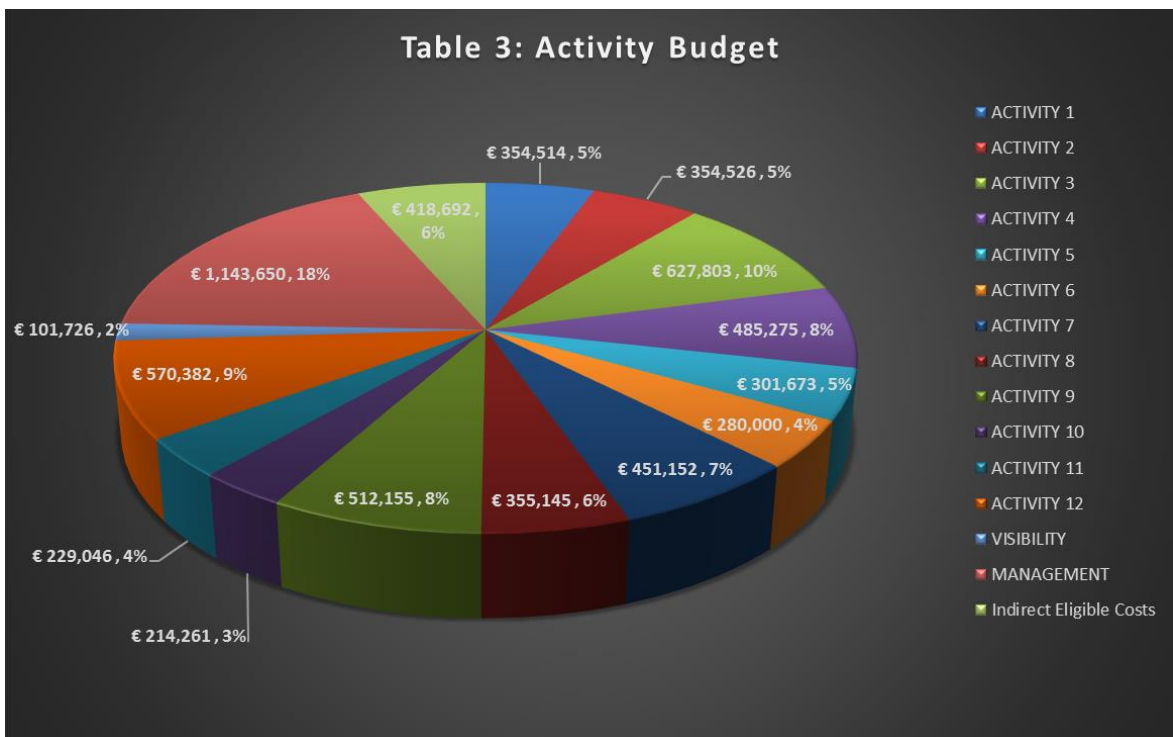
- **22% of the overall budget** of the project was disbursed in **activities directly addressing needs of SAI** to strengthen their capacity to ensure **control of public accounts and expenditures** in the PALOP and Timor-Leste. The activities in reference were 1 (strengthen auditing capacities), 3 (procure ICT and develop capacities to use ICT in SAI auditing and administrative processes) and 4 (introduce international standards and ISSAI norms in the SAI reporting documents and exercises).
- **8% of the overall budget** of the project was disbursed in **activities** promoting exclusively **exchanges of experiences, peer2peer learning, communities of practice** in the PALOP and Timor-Leste under both components/outputs. The activities in reference were 5 and 11 – each with 4% delivery.
- **12% of the overall budget** of the project was disbursed in **activities developing capacities of MPs and parliamentary staff to scrutiny budget documents** along the budget cycles and **ensure strong and independent legislative budget oversight** in the PALOP and Timor-Leste – including the baselines for future creation on independent legislative cabinets for budget analysis. The activities in reference were 9 and 10.
- **7% of the overall budget** of the project was disbursed almost exclusively in **activities developing strategic plans for holistic parliamentary-owned frameworks for parliamentary reform and strengthening** in the PALOP and Timor-Leste – activity in reference is 7.
- **8% of the overall budget** of the project was disbursed in **activities promoting gender responsive budgeting and frameworks for efficient legislative oversight of public expenditure allocated to gender equality**, but also **post-legislative scrutiny focusing on budget oversight in domains such as justice and human development** (social and health). The activity in reference was 8.
- **8% of the overall budget** of the project was disbursed through **Grants exclusively to support CSO develop capacities and initiatives of social monitoring of public expenditures and accounts** in the PALOP and Timor-Leste. The activity in reference was 12.
- 25% of the overall budget was disbursed in activities under the component ensuring Monitoring & Evaluation, Visibility & Communications, and Programme Assurance & Operations Support, the daily management and follow-up. The activities in reference were respectively 6, “Visibility” and “Management”.
- 7% of the overall budget were indirect eligible costs.

Of the "6,400,000 EUR" presented in the financial report, EUR 6,400,000 corresponds to eligible expenses (as per IPSAS terminology), and there are no legal commitments currently in force between UNDP (or UNDP's implementing partners) and a third party.

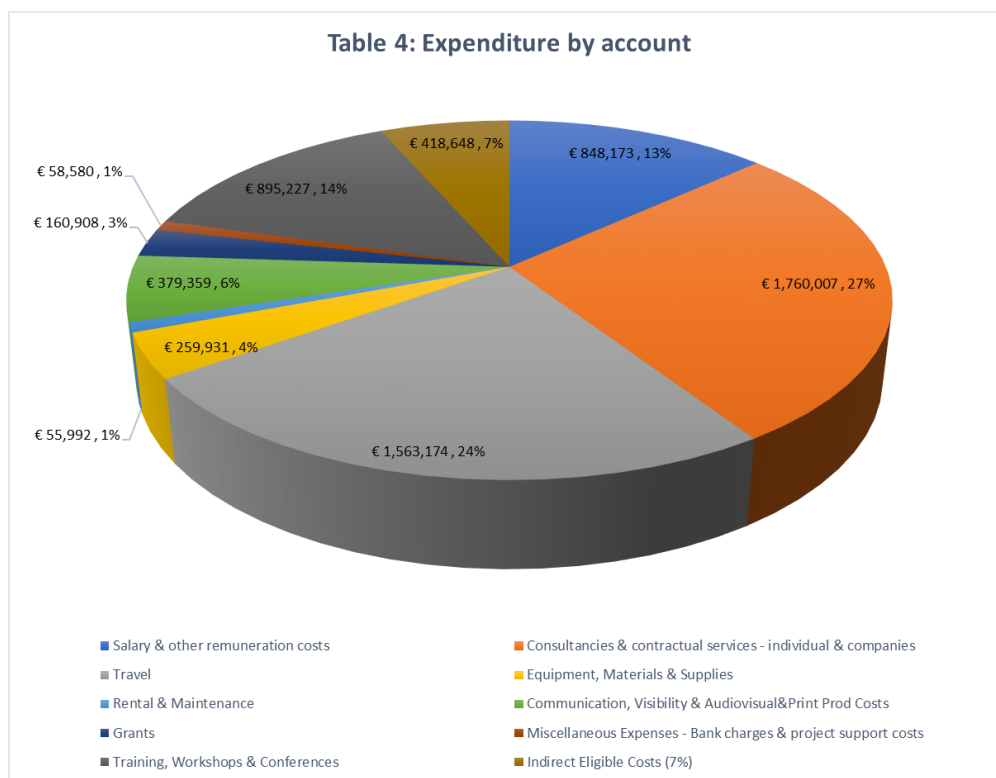
In line with art. 2.7 of the GC, the expenditures in USD were converted into EUR using the rate of exchange at which the Contracting Authority's contribution was recorded in the Organisation's accounts.



As shown in **Table 3** below, the expenditure and financial report are fully aligned with the contractual provisions, particularly with the art. 2 and 9.2 of the General Conditions (Annex II of the Standard Contribution Agreement).



The **Table 4** below presents the project expenditure disaggregated by accounts. Even though the budget headings of the Budget (Annex III) are at the level of the overarching activities, the analysis of the expenditure per account allows to make assumptions on the project inputs and type of expenditure.



Most of the budget appropriations were allocated to expenditure related to the aggregate account “Consultancies & contractual services” (27%), followed by “Travel” (24%), “Training, Workshops & Conferences”, “Salary & other remuneration costs” (14%).

In fact, the account “consultancies & contractual services” refers to the payments made to the project implementing partners ([ISCTE-IUL](#)¹⁸², [IPP](#)¹⁸³ and [AGORA](#)¹⁸⁴) delivering the post-graduation courses and providing high-level expertise to the learning events and highly specialized experts recruited by the project for specific assignments in support of the beneficiary institutions.

But, when taken together, travel and workshop accounts become the bulk of the project’s expenditure at account level, amounting for 38% of the budget appropriations. If we take into account that ISCTE-IUL and IPP actions were carried out in the countries, this means that most of the budget efforts were in fact allocated to support the activities at country level and in the field, promoting exchanges of experiences and peer2peer learning through south-south and triangular cooperation and high-level technical/academic expertise.

Unfortunately, in line with the findings of the evaluations, the core support to the CSO via Grants was below the expected (3%). It is important to note that the transfer of funds via Grants to the CSO required additional measures of support to implementation and control, due to the weaknesses of some CSO. In the case of *Plataforma das ONGs* in Cabo Verde, this CSO was compelled to return funds to UNDP regarding actions that could not be delivered¹⁸⁵.

On the other hand, when taken at account level, the expenditure effectively used to promote visibility of the project’s initiative exceeds the integrity budget allocated for the visibility plan and reaches 6% of the overall expenditure and budget.

¹⁸² <https://www.iscte-iul.pt/conteudos/iscte-iul/quem-somos/8/apresentacao>.

¹⁸³ <http://www.ipp-jcs.org/pt/sobre-nos/>.

¹⁸⁴ <http://www.agora-parl.org/palop>.

¹⁸⁵ These funds were allocated to project closure costs without impacting the budget headings and within the contractual arrangements.

PART IV – LESSONS LEARNT

The Project for Strengthening technical and functional skills of Supreme Audit Institutions (SAIs), National Parliaments and Civil Society for the control of public finances in the PALOP and Timor-Leste (Pro PALOP-TL SAI) was a EU-funded project directly managed by UNDP signed in December 2013 and will end in December 2017.

The project improved the effectiveness of external political, judicial and civilian control of public finances for a more efficient use of public resources in the ACP Portuguese Speaking Countries – Angola, Cabo Verde, Guinea Bissau, Mozambique, Sao Tome e Principe and Timor-Leste. The project closed in December 2017.

The project design is complex, but extremely innovative allowing to deliver effectively a high number of activities in support of SAI, Parliaments, CSO, and Ministries of Finances in order to enhance transparency and accountability in the use of public resources. The project has a holistic approach that puts forward south-south and triangular cooperation and peer learning (involving respectively Brazil and Portugal SAI and Parliament) as the main tools to develop the capacities of the critical actors within the Public Finance Management Systems.

The project's assessment in each beneficiary country was based in very comprehensive and inclusive *in situ* surveys carried out by the project experts, allowing to scope its interventions with regards to budget transparency and external control of Public Finances (audit, legislative oversight and public access to fiscal information). These surveys were complemented with relevant indicators of PEFA reports, Open Budget Surveys, UNECA Africa Governance Reports, Mo Ibrahim index and reports, World Bank Governance Reports, World Bank Legislative Budget Oversight Papers and studies, among others.

A very inclusive and bottom-up formulation process followed the desk review allowing to formulate and approve multi-year (3 years) results based Annual Work Plans (AWP) in 6 countries. 18 Annual Work Plans, 172 results per activity and more than 1,000 actions were delivered in 6 countries targeting more than 40 institutions along the 4-years implementation period (one year of o-cost extension).

The project's strategy allowed to strengthen good economic governance and to bolster the effectiveness of external political, judicial and civilian controls of public finances. It did so by strengthening the technical and functional skills of supreme audit institutions, parliaments, parliamentarians, civil society and the media allowing them to better address the prevention of corruption and mismanagement of public funds, and facilitate a more efficient and effective use of public resources. The project's multi-country intervention logic, grounded in the principles of mutual benefit, sovereignty, national ownership and equality, created conditions for participating institutions to develop synergies and dynamics through the exchange of experiences, joint learning, South-South and triangular cooperation that involve partners in 8 different countries – the 6 ACP Portuguese Speaking Countries, Brazil and Portugal.

The project was able to fulfil efficiently the role of knowledge broker by promoting access to best practices and up-to-the-edge knowledge through different types of learning events bringing together auditors and judges of the SAI, MPs and parliamentary staff (in particular from budget committees), relevant staff from Ministries of Finances, CSO members. A considerable number of these actions were delivered through south-south and triangular cooperation involving Brazil SAI (TCU), Portugal SAI and Parliament. For each learning event designed and delivered by the project there are a series of related audio-visual resources (most still in Portuguese, but all undergoing translation into English) in open source that can be uploaded in the project's Website and YouTube Channel. This material feeds into eLearning courses hosted by AGORA made available in Portuguese and English languages.

To deliver these trainings more efficiently and with high standards, the project established partnerships with expert institutions in the field of Public Finances. The project partnered, among others, with the following institutions: World Bank, International Budget Partnership, GIZ. In addition to the event-based partnerships, the project's established longer term and more systematic partnerships with organizations such as the OISC|CPLP (organization of SAI in the community of Portuguese speaking countries), Brazil Court of Auditors, Portugal Court of Auditors and Parliament. Finally, access to database such as the AGORA Portuguese Portal and LegisPALOP (legislation database for PALOP) in Portuguese Language is secured by the project in a sustainable way.

The project supported access to good practices and knowledge in the area of external control, legislative oversight and public scrutiny of public funds. While addressing capacity needs in each of the countries, it also developed activities tailored to identify and meet the common needs of these countries.

The project's relevance and innovation in promoting south-south and triangular cooperation was captured as one of the three good practices under SDG 16 in the UNOSSC Publication on "*Good Practices in South-South and Triangular Cooperation for Sustainable Development*". The publication highlights the activities that illustrate the main characteristics of effective South-South and triangular cooperation; initiatives that involve and benefit a great number of people in two or more countries of the South; solutions that have addressed transnational development challenges that would be difficult to tackle singlehandedly.


The 2017 Edition of the Global Parliamentary Report, produced by the Inter-Parliamentary Union (IPU) and UNDP has selected the Pro PALOP-TL SAI approach and actions to showcase at global level how to best promote "cooperation between parliament and supreme audit institutions", so that legislatures can engage with SAIs to enhance control and oversight of public expenditure, and accelerate the delivery of SDG 5 and SDG 16.

Because of the way in which it was formulated and planned, with practically all the beneficiary organizations being consulted by the project coordinator as to their wishes and priorities and their inputs being used in the formulation of the annual work plans or PTAs, the project was strongly aligned with the priorities and strategies of the beneficiary organizations, practically from the very beginning. A clear sense of direction and a small, but very strong, team gave the project considerable flexibility in implementation, enabling it to respond and adapt to new needs and to take advantage of unexpected opportunities.

Alignment with beneficiaries' priorities and high implementation efficiency allowed the project to be effective – particularly in delivering or facilitating high-quality training and capacity building activities - and to earn the trust of beneficiary organizations. The beneficiaries' trust gave the project unparalleled access to State institutions that were traditionally very closed and reluctant to engage with donors and donor-funded projects. This allowed the project to involve them in certain actions, sometimes even in leadership roles. The project was also able to use the trust it earned from State institutions to facilitate contacts and overcome suspicions between them and civil society organizations (CSOs). A highly professional and very successful communication and visibility programme also made a substantive contribution to the achievement of project objectives.

All this resulted in a project with very high cost-effectiveness, which has made a successful investment in training and networking and, perhaps even more important, in motivation and confidence building among its beneficiary organisations in the various PALOP-TL countries. This has already yielded substantial benefits in terms of institutional capacity building in the various countries involved. Even more importantly, this investment has unlocked a huge potential in terms of further institutional capacity building, especially if the EU and the UNDP do not mess with what has turned out, so far, to be a very successful formula.


Against this background, the project's **critical success factors** could be summarized as follows:


 An **inclusive formulation process** mixing the use of independently verifiable reports and indicators, empirical observations resulting from discussions with the beneficiary and target groups. This process was closed by the design, negotiation and approval of operational and multi-year budgeted annual work plans (AWPs) that are results based – results based budgeting. The result was an inclusive process that enhanced ownership and a complex operational structure that allowed the executive to respond with adequate flexibility to the challenge posed by the paradox of having a PALOP-TL transversal logic of intervention and axed in the similarities of these countries, institutions and legal frameworks, but must simultaneously respond to specific national and institutional needs. This complex and intricate formulation delivered:


1. 26 integrated AWPs (22 covering the actions benefiting the 6 beneficiary countries; and 4 covering the actions ensuring daily management, project assurance, follow-up and support, visibility and communications, monitoring and evaluation) fully aligned with the overarching


activities and entry points of the project, within the budget headings thresholds covering a period of 4 years.


2. An average of 484 activity results (average of two per overarching activities) allowing to customize each one of the overarching activities (except M&E, Visibility and Communications, and Management that had their own specific set) to the national, institutional and human needs of the project's beneficiaries and target groups without detract from outputs and overarching activities composing the action and contract with the EU.
3. Not less than 1,900 actions to deliver the above activity results during the 4-years implementation period.


 The **standardization and systematization of the south-south and triangular cooperation facility** as the main tool to provide technical support and expertise, replacing efficiently and in a sustainable manner “traditional consultancies” to deliver the actions – in particular trainings and community of practices. This facility increased the sense of ownership and belonging of the beneficiaries, reduced the costs of transactions and mitigate the issues potentially hampering bilateral cooperation and north-south technical support cooperation. The systemic use of SStC does not replace the use of consultancies and recruited experts to deliver highly technical and specialized support.

 The **exposure of the beneficiaries and target groups to best practices using community of practices and other peer2peer learning approaches** revealed to be critical to approach more hermetic institutions and push for specific development and governance agendas. This approach allowed the executive to facilitate discussion of themes and domains normally “interdicted” to “outsiders”.

 **Partnering with internationally recognized institutions to deliver trainings and facilitate community of practices**, using SStC whenever possible, allowed the project executive to accredit the participants in these learning events with academic degrees and professional credentials with worldwide equivalence and impact their respective professional careers. In most cases, these learning events were used as the main baseline to design the project **eLearning Courses** allowing to share good practices from the beneficiary institutions with a wider global public in Portuguese and English languages ensuring the **scale-up and sustainability**.


 The **project systematic communication actions aiming to enhance the visibility** of its initiatives as part of the EU external actions was pivotal in ensuring that the project's agenda, approach and, in some cases, taxonomy is owed by the beneficiaries and incorporated in their documents and products.


 The **project's small and expert-based management unit centralizing the support to beneficiaries** and other relevant stakeholders, with the support and assurance provided at field level by UNDP country offices, was fundamental to ensure efficiency, good value for money and strong coordination of all actions simultaneously in all 6 beneficiary countries and by the more than 40 institutional actors. Without this very skilled management unit capacity to follow-up at central level, deploy technical support and expertise where and when is most needed, it would be very hard to achieve the level of efficiency and delivery achieved by the project.

 **UNDP business continuity and strong project support capacity** in all beneficiary countries and all over the world allowed to deliver simultaneously the project's actions, ensure due diligence and payments without major incidents. This very important managerial factor of success contributed to achieve 100% delivery by the end of the project implementation, notwithstanding the initial delays due to a longer inception phase than expected initially.

On the other hand, the critical **factors with potential to hamper the successful implementation** of the project are listed below.

Factors related with project design:

 Impact-Outcome-Output ToC would benefit by focusing more the scope and clarifying the causality.

 Targets for outcomes and outputs should be set annually to allow mid-term assessment of progress.

🙄 Indicators should be smart and quantiquitative, but not in excessive number without jeopardizing the measurement of each dimension/output.

🙄 The logframe would need to be reviewed on the basis of the findings of the inception phase and AWP formulation to refine the targets and indicators.

🙄 The overarching activity normally associated with the project management (where should be included the visibility & communications, the M&E and the project management, assurance & support overarching activities) would be better approached as a component and/or a managerial output to reflect correctly its dimension (programmatic and financial) against the other outputs.

Factors related with coordination among the different project's stakeholders:

🙄 Information asymmetry and insufficient clarity about reporting and accountability lines amongst different actors, in the specific case of a strategic partnership between the EU with an international organization such as the United Nations, could negatively affect communications, visibility, and ownership.

Factors related with the implementation of the activities and delivery:

🙄 Delays implementation of M&E plans could have a negative impact on the perception of the project and hamper the capacity of the executive to effectively address shortfalls assessed.

🙄 A project inception phase should be included with sufficient time and budget to allow for the design of inclusive and bottom-up formulation process of multi-year annual work plans that are owed by the beneficiaries.

ANNEXES

Annex 1 – Logical Framework

Annex 2 – Theory of Change (ToC) matrix

Annex 3 – Monitoring Plan

Annex 4 – Evaluation Reports

Annex 5 – Soft Archive (External Disk)