

solution could be extended to the wage bill management of additional Ministries and other public institutions. It could also apply to multiple areas of PFM such as procurement and various public registries.

e. In Guinea Bissau, corruption, lack of accountability and institutional transparency not only affects economic development in terms of economic efficiency and growth, but also equitable distribution of resources across the population, increasing income inequalities, undermining the effectiveness of social welfare programmes and ultimately resulting in lower levels of human development. This, in turn, may undermine long-term sustainable development, economic growth and equality.⁸

Identification of main stakeholders and corresponding institutional and/or organisational issues (mandates, potential roles, and capacities) to be covered by the Action:

The primary beneficiaries of this Action, most of them as duty bearers, are the following actors: Ministry of Finance, Ministry of Economy, Planning and Regional Integration (MEPIR), IGF, Court of Auditors, Parliament, and Civil Society Organisations (CSOs). In particular, coordination with the Ministry of Women, Family and Social Cohesion as well as the gender units/focal points in each of the sectoral ministries will be ensured.

Ministry of Finance (MoF)

The Ministry of Finance is the Government institution responsible for proposing, conducting, executing and evaluating the public finance policy, promoting the rational management of public financial resources and assets and the balance of public accounts. The MoF lacks institutional and individual capacity building in all areas of PFM and is the key stakeholder for implementing the budget system, the expenditure programming and execution, and will have an essential role in increasing public access to information on public finances.

Ministry of Economy, Planning and Regional Integration (MEPIR)

The MEPIR is the Government institution in charge of planning the national economic development, designing and coordinating policies to promote economic growth by diversifying the national economy and implementing regional integration policies. Introducing budget by programs will require close collaboration of MEPIR with the central Government, the MoF and the sectoral ministries.

General Inspectorate of Finance (IGF)

The IGF is the technical support service of the Ministry of Finance, whose fundamental mission is the internal control of the financial administration of the State and the specialized technical support to the Minister of Finance. As an internal control service for the State's financial administration, the IGF is mainly responsible for exercising control in the budgetary, financial and property areas, following the principles of legality, regularity and sound financial management. IGF needs support to reform its legal framework to ensure its administrative and financial autonomy, disconnecting it from the hierarchical structures of the MoF and developing its internal control and audit reference frameworks.

Court of Auditors (TC)

The Court of Auditors is the sovereign body entrusted with the external control of public finances in the areas of legality and regularity of revenue and public expenditure, the assessment of financial management and the implementation of responsibilities for financial infractions.

The TC needs more financial and administrative autonomy and institutional capacity for improving its procedures concerning judging the Accounts that the Law requires to be submitted to it, the issue of opinions on the General State Account, and the assessment of public financial management. The TC also needs to enhance staff capacity; the Action will complement the PALOP-TL ISC staff training with an induction and continuous capacity-building programme.

Parliament

The Parliament of Guinea-Bissau (NAP) is a unicameral parliament with 102 elected members. When it comes to PFM, the Parliament role is to oversight on the use of public resources. The Parliament's oversight role refers to its legislative duty to monitor public entities' financial planning, spending and accountability measures. The role of the committee in charge of the budget and finance is to ask questions, to scrutinize, to provide quality

⁸ Transparency International (2014) The impact of corruption on growth and inequality. Available at: https://www.transparency.org/files/content/corruptionqas/Impact_of_corruption_on_growth_and_inequality_2014.pdf