



AFRICAN DEVELOPMENT BANK GROUP

# AFRICA ECONOMIC BRIEF

2022 | VOLUME 13 | ISSUE 2  
VICE PRESIDENCY FOR ECONOMIC  
GOVERNANCE AND KNOWLEDGE MANAGEMENT

## CONSTITUTIONAL REFORM IN GUINEA-BISSAU: CONTRIBUTIONS TOWARDS FISCAL MANAGEMENT

Simone Maciel Cuiabano<sup>\*†</sup>

### KEY MESSAGES

- Guinea-Bissau's constitution has only two articles addressing public fiscal management (PFM): one on the approval of the state budget and the other on its preparation and execution.
- The constitution lacks many institutional arrangements that often hamper fiscal oversight. A comparative analysis using other Portuguese-speaking countries contributes to designing a PFM framework in Guinea-Bissau's constitution reform debate.
- Some suggestions to the new constitution are: i) defining the relationship between the central government and autarkies, setting limits for budget preparation and execution, especially in the case of transfers coming from the Central government; ii) giving clear deadlines for ANP budget appraisal and approval; iii) establishing a specific article on budget preparation and frameworks provided by WAEMU directives; iv) highlighting the importance of the WAEMU supervision role in fiscal management and the single treasury account at the Central Bank of West Africa (BOAD).

### 1 | INTRODUCTION

Public fiscal management (PFM) in Guinea-Bissau has long suffered from chronic inability to be adequately implemented. One of the reasons for this is the country's long history of political instability that inhibits the approval and execution of a credible budget in line with a long-term national plan. Since its independence from Portugal in 1973, Guinea-Bissau experienced four coup d'états, 17 attempted coups, and one civil war<sup>1</sup>. The lack of a stable government resulting from a legitimate parliament prevents the country from using its budget to promote development strategies and social policies, central to taking the country out of a poverty trap.

PFM is described as an annual budget cycle to ensure that public expenditure is well planned, executed, accounted and scrutinized<sup>2</sup>. There has been increasing recognition of the role PFM plays in delivering services on which human and economic development rely. Although PFM does encompass the technical literature on budgeting, procurement, cash management, debt management, accounting, and auditing, the present-day view is that it is also part of the broader literature on systems of governance<sup>3</sup>. This view recognizes that PFM is also concerned with the policymaking process—that is, the interaction among technicians (economists, accountants, and auditors) and policymakers

<sup>\*</sup> Senior Country Economist, ECCE/AfDB. The views expressed in this paper are from the author and do not reflect the opinions of the African Development Bank Group.

<sup>†</sup> I would like to thank Flavio Soares da Gama for the insightful comments and suggestions, as well the participants of the Research Seminar Series organized virtually on July 1<sup>st</sup> 2021.

<sup>1</sup> AfDB, WB, Guinea-Bissau Fragility Assessment (2020).

<sup>2</sup> Kristensen, Jens Kromann, Martin Bowen, Cathal Long, Shakira Mustapha, and Urška Zrinski, eds. 2019. PEFA, Public Financial Management, and Good Governance. International Development in Focus. Washington, DC: World Bank.

<sup>3</sup> Andrews, M., M. Cangiano, N. Cole, P. de Renzio, P. Krause, and R. Seligmann. 2014. This Is PFM. CID Working Paper 285, Center for International Development, Harvard University, Cambridge, MA. <https://www.hks.harvard.edu/centers/cid/publications/faculty-working-papers/pfm>

(cabinet members, parliamentarians, and advisers) in formulating fiscal policy.

The link between PFM and governance in Guinea-Bissau leads to the constitution: defined as a set of rules defining one community's political institutions (Mueller, 1996: 43), it establishes the basis of the state organization and its form of governance. The current Bissau-Guinean constitution lacks clarity in several key areas, starting with the restriction of the state's organs' powers and roles (president, government, parliament, judiciary)<sup>4</sup>. On budget preparation and implementation, the current constitution mentions the word «budget» only twice, both times in the section about the organization of the political power: Article 85 sets the competence of Assembleia Nacional Popular – ANP, the organ comprised by elected deputies to approve the state budget in the representation of the population; and article 100 attributes to the government the competence of preparation and execution of the budget. The current constitution lacks important arrangements that would support the budget framework, for example, demonstrating the responsibilities and deadlines for members of ANP to discuss and approve the budget preparation. It also lacks arrangements to determine transparency and long-term principles that would support Guinea-Bissau's development and pro-poor policies on health and education.

This paper aims to contribute to the design of a PFM framework in the Guinea-Bissau Constitution given the revision process decreed by the President in 2020<sup>5</sup>. The analysis follows the method used by Blöchliger and Kantorowicz (2015) when defining five building blocks of fiscal constitutions: autonomy, responsibility, co-determination, budget frameworks, and stability. A comparative analysis using other Portuguese-speaking countries supports fiscal framework suggestions and are justified by their similar socio-economic trajectories stemming from Portuguese colonization. Portugal's entry in the Eurozone and its constitutional adjustments will also provide a model for adopting fiscal rules established by the West African Monetary Union (WAEMU) in Guinea-Bissau.

## 2 | FISCAL CONSTITUTIONS: WHAT THE LITERATURE SAYS

Fiscal constitutions comprise a set of rules and frameworks enshrined in a country's fundamental laws, guiding fiscal policy and fiscal outcomes. Different constitutional frameworks and their changes might explain differences in fiscal policy outcomes across countries and over time<sup>6</sup>.

Following Blöchliger and Kantorowicz's (2015) definition, a coherent fiscal constitution combines institutional arrangements in a balanced manner, providing similar degrees of autonomy for various budget components (e.g., taxation, spending, borrowing) that align autonomy with responsibility. Thus, an example of an unbalanced fiscal constitution could provide considerable fiscal autonomy with a strict fiscal rule framework.

Simple correlations suggest institutional coherence (or incoherence for that purpose) does affect fiscal outcomes. The relation between coherence and fiscal outcomes are as follows:

- Primary spending growth seems to be positively correlated with less coherent institutional arrangements set in the constitution. An unbalanced setting might allow political actors or decentralized units to shift the consequences of excessive spending to other government levels or general government.
- Debt growth seems to be positively correlated with less balanced fiscal constitutions. In less coherent settings, for example, when autonomy and responsibility are not aligned, sub-national units may be able to shift the consequences of fiscal profligacy onto the national level.
- There is a positive correlation between incoherence and crises. In less balanced settings, deficit and debt can accumulate more easily, leading to a higher crisis probability.
- Coherence is positively correlated with growth rates. But unbalanced fiscal constitutions may affect the economic fabric negatively through different channels.

These findings are supported by the economic theory of constitutions as stated by Buchanan and Tullock (1962). The choice of a constitution, seen as an earlier contractual agreement in a society, can define public objectives and set the rules for engagement among players to reach them. Suppose the rules that constrain political action are not clear or missing. As such, interactions could go against society's main goal when considering that political actors are engaged in maximizing utility. It means that public deficit could be as high as infinity if no constraints on expenditure or revenue are set a priori in the constitution or that taxes can be imposed or levied at any time during the fiscal year, favoring political actors in place. This paper goes through the history that brought Guinea-Bissau's Constitution to show how institutions were set up and to propose paths to improve fiscal management by prioritizing it in the constitution. A brief analysis of the PFM's setting in other Lusophone constitutions suggests a direction on possible normative reforms.

<sup>4</sup> Institute for Security Studies. 2018. Which institutional reforms for Guinea-Bissau? Uniogbis. Available at: < [https://uniogbis.unmissions.org/sites/default/files/english\\_6\\_summary.pdf](https://uniogbis.unmissions.org/sites/default/files/english_6_summary.pdf) >

<sup>5</sup> Under the ECOWAS mediation, Guinea-Bissau signed the Conakry Accord in 2016. This includes, among other things, a call for constitutional reform based on wide consultations. and through established procedures aimed at constituting stable relations between the executive, the legislative and the judiciary.

<sup>6</sup> Blöchliger, H. and J. Kantorowicz. 2015. Fiscal constitutions: An empirical assessment, OECD Economics Department Working Papers, No. 1248, OECD Publishing, Paris, Available at <<https://doi.org/10.1787/5jrxjctxp8r-en>>.

### 3 | A BRIEF HISTORY OF GUINEA-BISSAU'S CONSTITUTION

Guinea-Bissau is a small country in West Africa with around 1.8 million people occupying 36 thousand km<sup>2</sup>. It is host to a wide variety of ethnic groups, languages, and religions. A Portuguese colony from 1886 to 1973, it faced much adversity in its pre-independence era. Unlike other Portuguese colonies, the territory did not receive much investment in infrastructure, human capital, or state institutions during colonial times, with effective occupation only starting in 1915<sup>7</sup> mainly in the capital Bissau. Its struggle for independence was one of the longest in Africa, starting in 1963 and concluding in 1973 when the African Independence Party of Guinea and Cape Verde (PAIGC)<sup>8</sup> unilaterally declared their independence from Portugal. Building a lasting and prosperous state presented many challenges. Rising ethnic tensions led to a civil war in 1998, taking a heavy toll on human lives and the economy. A semblance of calm and progress emerged in 2009, only to be interrupted by a military coup in 2012. Despite attempts at conducting free and fair elections in 2014 and 2019, Guinea-Bissau remains entangled in protracted political instability. On April 23, 2020, upon the recognition of Umaro Sissoco Embalo as the winner of presidential elections, the Economic Community of West African States (ECOWAS) ended a 4-month judicial dispute between the two most voted candidates and called for constitutional reform in Guinea-Bissau in an attempt to promote stability.

Guinea-Bissau's first constitution was approved on September 24, 1973 when the National People's Assembly (ANP) met in the west Boé region and declared independence. The ANP was gradually formed during the national liberation movement and intended to materialize the independence's unilateral proclamation. ANP consisted of 120 deputies chosen in accordance with guidelines organized in the extensive document «Bases para a Criação da 1a. Assembleia Nacional Popular da Guiné» (Bases for creating the 1st National People's Assembly in Guinea). Approved by the PAIGC Executive Committee in December 1971, the ANP called for general elections in the decolonized regions. The two-part elections were held between August and October 1972. Although the elections should have been universal and classified, deputies were chosen by Regional Counselors appointed by PAIGC, following the Soviet political structure<sup>9</sup>.

The content of the 1973 constitution reflected the PAIGC dominance over the country. The Boé Constitution created and shaped the new state of Guinea-Bissau and Cape Verde as a combination of modern European states with liberal and socialist ideas. The establishment of a nation-state

grounded on a legal document such as the constitution was one of Amílcar Cabral's visions of the result in the struggle for independence<sup>10</sup>. PAIGC decreed the document and the party supremacy over the state was set as a constitutional principle. Another constitutional principle of Soviet inspiration was the national revolutionary democracy, consolidating PAIGC as the single authorized political party. This principle also defined fundamental rights and organized the political power to be concentrated in and centralized by the state through the PAIGC.

The Boé Constitution was relatively short, comprising 58 articles divided into four chapters: Fundamentals and objectives (Art. 1 to 10); On Rights, Freedom and Duties (Art. 11 to 22); on the Political Power Organization (Art. 23 to 56); On the Constitutional Reform. The absence of matters related to financial management is justified by the unique presence of PAIGC on political control and the ill-defined role of ANP.

In 1980, Guinea-Bissau and Cape Verde's rupture denominated the «Movement for Readjustment» (Movimento Reajustador) decreed a new constitutional law designed to dismiss Amílcar Cabral's brother, Luis Cabral, from power. Considered a coup d'état led by Nino Vieira, commander of the armed forces who fought for independence, who dissolved ANP and became president of the revolutionary movement. In 1983, the revolutionary movement council decided to proceed to a constitutional revision and set up an electoral law. Leading the PAIGC, Nino Vieira led the new constitutional text promulgated by the new ANP. The 1984 constitution, based on the Boé Constitution, withdrew all mentions of unity with Cape Verde and reinforced the president's role. Based on the Cuban and Portuguese constitutions, the core institution was the PAIGC as «the political force to drive the society and the state» responsible for establishing the political, economic, and social programs and selecting deputies for regional councils. In sum, the constitution installed a presidential regime characterized by authoritarianism and a single political party, the PAIGC, founded within a type of charismatic domination<sup>11</sup>.

The 1980s were marked by a difficult economic period with high inflation, high poverty rates, increased public debt, and low investment<sup>12</sup>. In 1987, Guinea-Bissau started the first Structural Adjustment Program with the International Monetary Fund (IMF), requiring its government to promote a series of reforms focused on economic liberalization. These reforms forced a new constitutional structure approved by the PAIGC committee to set the constitutional framework for the separation of powers (executive, legislative, judiciary), promotion of direct presidential elections, pluripartidism, and press freedom. Once again, these re-

<sup>7</sup> Silva, A. D., O Constitucionalismo da Guiné-Bissau in: Mourão, F. A. A., Porto, Walter C., Mantovanini, Thelmer M. org (2007). As constituições dos países da comunidade de língua portuguesa: comentadas. Brasília, Senado Federal.

<sup>8</sup> During the colonial period, Guinea-Bissau and the island of Cap Verde were part of the same territory, under the Portuguese administration. <sup>7</sup> Therefore, when the nationalist movements struck, independence included both countries.

<sup>9</sup> ANP's website <https://www.parlamento.gw/institucional/historia/historia-anp>.

<sup>10</sup> It must be stressed the irrevocable leadership of Amílcar Cabral, a highly-educated national who envisaged the independence strategy for Guinea-Bissau. His vision included the creation of a unique political party congregating Guinea-Bissau and Cape Verde to obtain independence, first nominated Party for Africa Independence (PAI), later renamed the African Independence Party of Guinea and Cape Verde (PAIGC) (Silva, 2014).



forms, allowing the presence of a market economy and installing a new set of human rights, were run or «given» by PAIGC leaders. Another critical change during this period was the establishment of a semi-presidential government, setting the stage for a Prime Minister as chief of government and separated from any political party. However, the Prime Minister could have been appointed and dismissed freely by the President. In 1996, the constitution was amended to revise the monetary system and the role of the Central Bank. Guinea-Bissau entered the West African Monetary Union – WAEMU – and adopted the African financial community's Franc (FCFA) as the national currency, substituting the Peso of colonial times.

These constitutional amendments established a new document with 133 articles divided into 5 Titles: I – Fundamental principles; II – Rights, Freedom, Guarantees, and Duties; III – political organization; IV – Guarantee and Constitutional Revision procedures; V – Final provisions. The revision's main reforms were related to the organization of power, based on the separation of power among the president, the ANP, the government, and the courts. The president is defined as chief of the state and head of the army, with considerable influence over the legislative and judiciary such as power to dismiss and dissolve the ANP. Yet the ANP is defined as being in charge of political supervision, representing the citizens. The government is responsible for the political management of the public administration. Despite the significant reform in the constitutional text, it reinforced the president's power, represented by Nino Vieira, who ruled Guinea-Bissau from 1980 to 1998<sup>13</sup>.

The eruption of a military rebellion in 1998 triggered a war between military forces and the government of Guinea-Bissau. A peace agreement mediated by ECOWAS established new elections in 1999 and the resumption of the constitutional order. President Nino Vieira's redemption and the delay in organizing new elections trapped the country in an exceptional unconstitutional situation. The only institution working during the war period was the ANP, trying to pass an electoral bill and revise the constitution to limit the military presence in the political scene. In 2000, supervised by the United Nations Security Council, the constitutional order was re-established. Still, the attempt to change the constitution remained an unaccomplished task, mainly because of tensions among political actors. These tensions remained: once ECOWAS ruled in favor of a constitutional reform to be submitted to a popular referendum, President Sissoco created a constitutional reform commission attached to his cabinet, bypassing the reform discussions prepared by the ANP. Therefore, there are two proposals of constitutional reform being currently discussed in Guinea-Bissau<sup>14</sup>.

## 4 | GUINEA-BISSAU FISCAL LEGISLATION AND MAIN ISSUES

The current constitutional approach to fiscal management is restricted to Articles 85 and 100. Article 85 sets the competence of Assembleia Nacional Popular – ANP, the organ comprised by elected deputies, to approve the state budget in representing the population. Article 100 attributes to the government the competence of preparation and execution of the budget. Both belong to Title III, on the Organization of the Political Power, established as sovereign bodies the president, the ANP, the government, and the tribunals, granting them independence. In practice, many limitations exist. A series of political impasses have often hampered the parliamentary role for budget and expenditure oversight. The National Assembly did not operate between 2015 and mid-April 2018, and no government program or budget was approved during this time (WB, 2020)<sup>15</sup>. In 2019, the government's draft annual budgets were not approved by the National Assembly, leading to their execution based on the 2018 budget allocations approved at the end of the year.

According to the latest Public Expenditure and Financial Accountability (PEFA) report prepared in 2014, ANP suffers from innumerable limitations related to technical capacity and in-house expertise (administration and commissions) to implement its sovereign role established in the constitution. Furthermore, ancillary legislation defining the functioning of the parliamentary committees creates severe time constraints, making it impossible to discuss the budget law effectively. The time allotted for parliamentary control and supervision does not allow time to be allocated to legislation (including legislative revision) of the budget law.

In the past years, there has been no consultation or discussion between the executive and legislative branches during the preparation of the budget. While public involvement in the executive budgetary process (including auditing) and parliamentary oversight has been limited, public involvement is non-existent concerning the oversight of the legislative and judicial budget for external audits.

As a member of WAEMU (see Box 1), Guinea-Bissau's basic fiscal framework should follow the Directives of the Union. In 2009, members adopted a new framework for public finance management that should be transposed to the national legislation after discussion in the parliament. The framework comprises the following six Directives:

<sup>11</sup> Silva, A. D. (2007).

<sup>12</sup> Aguilar, R., & Stenman, Å. (1997). Guinea-Bissau: From Structural Adjustment to Economic Integration. *Africa Spectrum*, 32(1), 71-96. Retrieved February 1, 2021, from <http://www.jstor.org/stable/40174695>

<sup>13</sup> Koudawo, F. (2001). *Cabo Verde e Guiné-Bissau: Da democracia revolucionária à democracia liberal* (Vol. 14). Instituto Nacional de Estudos e Pesquisa.

<sup>14</sup> Up to 18 February 2021. One of the proposals I had access to does bring innovations in public fiscal management. However, due to the controversy of the matter, the contents of these texts will not be analyzed here.

<sup>15</sup> The budget for 2018 was eventually approved in the second half of 2018.

1. Directive 01/2009/CM/UEMOA, the PFM transparency code, the overarching framework for the other directives;
2. Directive 06/2009/CM/UEMOA, on finance law preparation, introduces a program-based approach to budgets, budget buffers for unforeseen expenses, and accountability against performance indicators;
3. Directive 07/2009/CM/UEMOA, on public accounting general rules, is the directive that governs the Treasury Single Account. Once fully developed and integrated, the single account should indicate the resources available and block unauthorized expenditures;
4. Directive 08/2009/CM/UEMOA, on state budget nomination, stipulates a common budget nomenclature for all WAEMU member states;
5. Directive 09/2009/CM/UEMOA, on the accounting planning, stipulates on how to report and produce accounts and financial statements;
6. Directive 10/2009/CM/UEMOA, about financial operations, recommends the presentation of fiscal statistics, including extra-budgetary funds.

The directives aimed to harmonize fiscal statistics presentation across member countries, strengthen public expenditure accountability, and buttress internal financial controls over budgetary execution (IMF, 2019). They make the Minister of Finance responsible for subjecting budgetary credit to the availability of budgetary resources. They recommend that the budget document include local governments' consolidated financial position, social protection entities, and SOEs. Finally, they also enhance the Court of Accounts' role, responsible for assessing the internal control system and the PFM framework. The Court has the power to set penalties for mismanagement.

Implementation of these directives in Guinea-Bissau has been delayed for several years. Translation and transposition to domestic law were supposed to take place by 2016. Despite having translated the directives above to Portuguese, their approval and internalization depend

on the approval of ANP. WAEMU's regional surveillance framework aims at ensuring the sustainability of national fiscal policies and their consistency with the common monetary policy. This framework is centered on a 3% of GDP central government's overall fiscal deficit ceiling.

Having a weak PFM national commitment, it remains a challenge to properly implement coherent fiscal management aligned with WAEMU targets. As indicated in the PEFA 2014 and confirmed by the World Bank (2020), Guinea-Bissau scored below other fragile and conflict-affected states on nearly all PFM related indicators. The country's scores on the PFM related indicators of the Country Policy and Institutional Assessment (AfDB, 2018) are also substantially below the Sub-Saharan African average and the average for all fragile and conflict-affected states. The budget execution from 2015 to 2017 showed significant variation between planned and actual revenues and expenditures, even on budget components that should be relatively easy to forecast such as interest payments. There were large swings in execution rates ranging from 43% in 2015 to 140% in 2016. Although wages and salary payments were fairly accurate, other non-classified "transfers" were at 118% in 2015 and 197% in 2016, called "incentivos". Other current expenditures reached 251% of the 2016 budget.

The budget is used in a limited way to guide expenditure priorities (WB, 2018). Instead the Treasury Committee makes real-time decisions on expenditure based on cash availability and prioritization criteria. Because of political impasse, the National Assembly has not operated between 2015 and mid-April 2018, and no government program or budget was approved during this time. The government formally worked on the 2015 budget allocations using the duodecimal system, even though the Ministry of Economic and Finance prepared annual budgets for 2016-2017. Annual expenditure ceilings were set on the average between 2015 and the subsequent years. Budget execution improved in 2017 with budget execution reports being produced quarterly. Parliamentary control is weak due to recurrent political crises over several years. The 2020 and 2021 budgets were appro-

### Box 1. Guinea-Bissau and the WAEMU

**Guinea-Bissau is a member of the West African Economic and Monetary Union (WAEMU), established with the Treaty signed in Dakar on 10 January 1994, using the CFA Franc in common. Guinea-Bissau joined the Union in 1997, following Benin, Burkina Faso, Ivory Coast, Mali, Niger, Senegal, and Togo. Once a member, the country agreed to follow the WAEMU goals, primarily to create a common market in the region based on the free movement of persons, goods, services, capital, and a common external tariff and market policy. Guinea-Bissau has dropped the Peso, currency used after its independence. By adopting the CFA Franc, the Central Bank of West African Countries (BCEAO) is responsible for money emission and monetary policy.**

ved following presidential elections at the end of 2019. A new coalition in parliament approved both budgets (AfDB, 2020).

The Court of Accounts ensures oversight and external audit of public expenditure as part of parliamentary control. However, the Court has neither audited budget implementation nor transmitted any report to parliament since 1992. It focuses on the financial audit of public institutions. The legal framework that defines the Court of Accounts' financial independence is not aligned with international standards. Both the external control of the Court of Auditors and the legislative analysis by parliament are very weak. The last time the Court of Audits prepared an audit report (Opinion) on the executive's year-end report was in 2010<sup>16</sup>, then in 2020. This lack of frequency hampers the publicity and accessibility to fiscal results. Therefore, legislative oversight of the budget is considered very limited, irrespective of the parliament's theoretical capacity to discuss and oversee the executive's fiscal policy and its expenditure information. Coordination between Parliament and the Court of Auditors and other financial control institutions (e.g., General Inspectorate of Finance, IGF), including sharing information and access to reports, is non-existent.

There is a lack of transparency, external oversight, and public participation in Guinea-Bissau's budget process (Pro PALOP-TL SAI<sup>17</sup>). There is an insufficient capacity to collect and process information to verify that resources are effectively allocated (in cash or in-kind) to these primary service units (schools, health centers, etc.) and meet the approved budget. The quality and comprehensiveness of fiscal and budgetary information (current and year-end reports) needs improvements. The "Citizen's Budget" (a simplified version of the Approved Budget) planned to include social participation, has never been produced. There is not online or user-friendly access to fiscal information (current and year-end reports). Table 1 summarizes the main issues on fiscal constitution-building blocks in Guinea-Bissau, in parallel to the above-mentioned problems.

## 5 | OTHER CONSTITUTION OF PORTUGUESE LANGUAGES

Historical and common ties among Portuguese-speaking countries justify the focus on their constitutions: Portugal, as the main reference for all its colonies, influenced the text and institutional grounding for the eventual independent countries. All the Portuguese-speaking African countries (the Palops, from the Portuguese acronym Países da África de língua portuguesa) established their constitutions immediately after the

struggle for independence. Many adopted the one-party law derived from Soviet ideals and with a strong military influence in the political arena. Amid these concepts, the semi-presidential regime prevailed in most Palops, as in the Portuguese tradition, requiring a defined list of constitutional competencies to both president and prime minister. From colony to kingdom and later independent country, Brazil followed a different path, adopting the presidential regime with separation of powers influenced by the American constitution.

Using the method proposed by Blöchliger and Kantorowicz (2015), I analyzed the constitutional fiscal management arrangements for six Portuguese-speaking countries, detailed in Table 2.

### Portugal Constitution

The main source of reference for many other Portuguese-speaking countries, Portugal's Constitution suffered various changes with the end of Salazar's dictatorship and its entry to the European Union. It is considered an inflexible document. Its revision requires a specific procedure with a 4/5 majority of the National Assembly and five years from the last revision unless an extraordinary plea is made. Among the fundamental principles, the European identity is highlighted in Art. 7, guaranteeing cooperation in different matters – fiscal included – to support the Union.

Portugal is a decentralized state, defined as a unitary state which «respects the insular autonomy and the principles of subsidiarity, local autarkies autonomies, and decentralized public administration» (Art. 6)<sup>18</sup>. Autonomous regions, represented by Azores and Madeira's islands, have their own administrative autonomy and can define their own tax policy, respecting the national fiscal system (Art. 227). They can participate in the national definition and execution of the fiscal, monetary and financial policies, keeping their own legislative and administrative autonomy. The constitution also mentions local autarkies (freguesias<sup>19</sup>, municipalities, and administrative regions) having independent fiscal management. There's no specific mention of bailouts possibilities, although transfer from the state budget to autonomous regions and local autarkies must be planned (Art. 106).

On budget framework, Art. 106 highlights that the budget proposal shall be presented and voted on by the parliament within deadlines to be specified by infra-constitutional law, which should also indicate procedures to be adopted in the case of non-approval. It is an interesting feature when compared to Guinea-Bissau. Despite not having these procedures in the constitution, Guinea-Bissau should incorporate the WAEMU Directive 05/97 which states that

<sup>16</sup> WB (2020).

<sup>17</sup> <https://agora-parl.org/pro-palop-tl-sai/guinea-bissau>.

<sup>18</sup> Original "O Estado é unitário e respeita na sua organização e funcionamento o regime autonómico insular e os princípios da subsidiariedade, da autonomia das autarquias locais e da descentralização democrática da administração pública. 2. Os arquipélagos dos Açores e da Madeira constituem regiões autónomas dotadas de estatutos político-administrativos e de órgãos de governo próprio."

<sup>19</sup> Usually translated as parish, subdivision within the municipality.



**Table 1 BUILDING BLOCKS OF FISCAL CONSTITUTIONS: ASSESSMENT OF THE BISSAU-GUINEAN CONSTITUTION**

Building block or arrangement	Description	Constituting elements	Current situation in Guinea-Bissau
<b>Autonomy</b>	The extent to which sub-federal governments can conduct their own fiscal policy.	Tax autonomy; spending autonomy in various policy areas; autonomy to borrow; autonomy over setting budget frameworks.	Among its primary principals, Guinea-Bissau is a unitary Republic (Art.1) interpreted that the political power is indivisible and opposite of federal states. Later, Title VI is dedicated to the organization of local powers. The country is divided into regions (Art. 107) and local autarkies (Art. 106). Their functioning and organization are not defined in the constitution but underlying law. Regions' governors are appointed by the central government (Art. 108). Law 4/97 gives the appointed governor the competence to monitor public finances according to the main law. In theory, Guinea-Bissau has political and administrative units, but in practice, it is unitary. Art. 110 states that local autarkies have their own assets and financial means. According to the main law, it asks the state to proportionate public resources' proper division. They also can borrow from commercial banks. The same article also states that local autarkies have their own revenue resulting from the services provided. The constitutional concept of local autonomy (Art. 7) refers to an administrative power delegated from the central government to regions rather than fiscal decentralization. Local autarkies have the right to get direct funding from the central government revenues (Art.118).
<b>Responsibility</b>	The degree to which sub-federal governments are exposed to budget constraints and must assume responsibility for their fiscal policy.	Bankruptcy exposure; bailout expectations; responsibility for setting fiscal rules; state revenue mix; dependence on revenue from federal transfers.	There is no reference to autarkies and local unities to be exposed to budget constraints or assume responsibilities on fiscal expenditure. Even so, the Law of Local Powers (Lei de Bases das Autarquias Locais 05/96 de 16/9/1996) determines subsidiary responsibility for administrators and governors to follow the central rule.
<b>Co-determination</b>	The extent to which sub-federal governments can shape fiscal policy at the federal level.	The various channels through which states can co-determine fiscal policy at the federal level: bicameralism, review by constitutional courts, intergovernmental executive bodies, and meetings, federal transfers.	As a unitary Republic (Art.1), local autarkies are not independent in shaping their fiscal policies. Nevertheless, Art. 110 declare that local autarkies have their own assets and financial means, asking the state to divide public resources proportionally, but not targeting expenses, autarkies can set their own spending agenda. Besides, they have the autonomy to borrow from commercial banks and their own revenue resulting from the services provided. The constitution is also contradictory in its Art. 7, stating that, as a unitary unit, the State of Guinea-Bissau supports decentralized units and their autonomy. Autarkies do not participate in policy formulation because they are not part of ANP. ANP is responsible for the budget law approval (Art. 85), deputies of ANP are elected based on regional/local representation. The initiative of the budget law preparation is of the government (Art. 100). No mention of the role of the Constitutional Court on the matter.
<b>Budget frameworks</b>	The degree to which fiscal rules and budgetary frameworks constrain discretionary fiscal policymaking at all governmental levels.	Various elements shaping the strength of fiscal frameworks: numerical fiscal rules, procedural fiscal rules, fiscal councils, and other independent bodies.	There is no fiscal rules or budgetary frameworks in the constitution, although the country is part of the WAEMU and should follow the framework defined in the region: 3% of overall deficit; 70% debt/GDP ratio; inflation < 3%; tax/GDP of 20% and wage bill < 35% of revenues.
<b>Stability</b>	Ease at which constitutional rules affecting fiscal policy can be amended.	Elements include the strength of the second chamber, constitutional courts' power; majorities needed to amend the constitution, scope of direct democracy/popular veto.	A constitutional review may be taken at any time, under the request of the deputies of ANP (Title IV, Art. 127). The majority of 2/3 of deputies is required to approve the reform (Art. 129).

the budget law has to be presented to the parliament on the first day of its ordinary session in October and discussed during the session. If no agreement is reached, parliament enters an extraordinary session to approve the budget law before the start of the next fiscal year.

## Cape Verde Constitution

Though it shares a historical background with Guinea-Bissau, Cape Verde's Constitution took a different approach. Its constitution dedicates an entire section for the economic and financial management, which comprises the main principles (Art. 90), the fiscal system (Art. 93), and the state budget (Art. 94). New taxation is forbidden, for instance, if not found in the approved budget. Despite being a unitary state, municipalities can impose municipal taxes. In local power, autarkies are defined as municipalities representing the local population. Art. 229 clarifies that they have their own financial management, but the law has to define their participation in the state fiscal revenues. The constitution does not specify the direct responsibility of autarkies regarding the budget but indirectly mentions following the infra-constitutional legislation.

The budget is prepared by the government and approved by the National Assembly in a calendar to be set by an infra-constitutional law. It also establishes the role of the Court of Accounts to supervise budget execution. Art. 177 reinforces the National Assembly's role in the budget discussion, making accounts be presented before the end of the following year of budget realization. This authorizes the government to submit credit operations that are linked to debt management. The Court of Accounts has a specific article defining its role and judge mandates (Art. 216).

## Angola Constitution

After a long period of civil war, Angola's constitution was approved in 2010 and organized the state in provinces and municipalities (Art. 5). Angola's national unit is enshrined on the principles of local autonomy and decentralization (Art. 8). Local autarkies receive both resources from the state budget and local taxes (Art. 215) to be defined in a specific law. Nevertheless, Art. 221 limits autarky power under the administrative power of the executive. This means that local autarkies have to follow the central state law.

The Financial and Fiscal Systems are covered in Chapter II of Section III. Taxes can only be defined by law (Art. 102) and local autarkies can define their local revenues by an infra-constitutional law. Art. 104 defines the state budget framework, comprising an estimative of revenues and expenditure and limits for authorized expenses at all levels, including local autarkies. The same article states that budget rules, planning, and supervision shall be defined by an infra-constitutional law and designates the Court of Accounts and the Parliament to oversee the budget execution.

Parliament (Assembleia Nacional) approves the budget proposed by the government and the budget's execution re-

ports (Art. 161 and 162). It also authorizes the government in case of credit operations and sets their annual limits. The Court of Accounts (Art. 176 and 182) is a superior court and has managerial and financial autonomy. The National Assembly – by at least ten deputies – or the President can trigger a revision of the constitution after five years since the last revision and has to be approved by 2/3 of the chamber (Art. 235). The constitution forbids revision during emergencies or war (Art. 237).

## Mozambique Constitution

Mozambique Constitution was revised in 2018 and defined rules for effective decentralization. It declares the state's unity (Art. 8), respecting the principle of local autarky autonomy and the principle of subsidiarity. Fiscal and financial organizations have a dedicated chapter in Title IV, linking the budget to the Social and Economic Plan (Art. 128 and 129). The Social and Economic Plan is a 5-year document containing macroeconomic projections and decentralized planning. The budget is unitary and must contain fiscal policy indicators (expenditure limits, deficit financing mechanism, estimating of revenues, Art. 130). Fiscal rules for budget execution and approval dates are set in infra-constitutional law (Art. 131). The Assembly of the Republic oversees its execution with the administrative tribunal's support (Art. 131). It also authorizes the government in credit operations and sets annual limits (Art. 179).

Local autarkies have their own financial management and an infra-constitutional law defines the partition of resources (Art. 276). The 2018 amendment defined limits to decentralization and kept tax policy under the central government's limits (Art. 270-D). Local autarkies are under state supervision, meaning their fiscal deliberations must align with the state decision (Art. 270-F). Responsibility penalties are in Art. 270-G which establishes the dismissal of the province governor in case of violation of budgetary rules (Art. 270-G).

Constitutional reforms can occur every five years unless a majority of 3/4 of the Assembly decides for an extraordinary amendment (Art. 301). Alterations have to be approved by 2/3 of the deputies (Art. 303) and no revision is allowed under a state of emergency (Art. 302).

## São Tomé and Príncipe Constitution

São Tomé and Príncipe Constitution is organized in a similar way as the Guinea-Bissau Constitution. Art. 5 declares the unity of the state, respecting local autarkies. Their assets and finances are to be defined by infra-constitutional law (Art. 136).

There is no mention of the budget framework's details: the National Assembly approves the budget and tax laws (Art. 98); the government shall prepare and execute the budget (Art. 111). There is no mention of their ability to set local taxes, borrow from commercial banks, or subsidiary responsibility in fiscal management. Amendments to the constitution can take place at any time (Art. 153) except during a state of emergency (Art. 155).



**Table 2 BUILDING BLOCKS OF FISCAL CONSTITUTIONS: ASSESSMENT OF OTHER PORTUGUESE-SPEAKING COUNTRIES CONSTITUTIONS**

Arrangements	Autonomy	Responsibility	Co-determination	Budget frameworks	Stability
<b>Cape Verde</b>	A unitary state divided into municipalities that can impose municipal taxes (Art. 93). The state budget is unitary for the administrative sector (Art. 94).	Municipalities can have their own taxes and fiscal management (Art. 229) but mentions infra-constitutional law for additional regulation.	Fiscal policy is run by the state government, following budgetary rules and budget law approved by the National Assembly. It does not mention if autarkies can get credits from local banks; foreign credits are restricted to the government, approved by the National Assembly (Art.177).	Art. 94 covers the budget framework and establishes that the government prepares a budget proposal to be voted by the National Assembly in a schedule to be determined by infra-constitutional law (baseline law for the budget).	Constitutional revision can take place after five years since the last revision (Art. 281) or by the decision of 4/5 of deputies at the National Assembly. It forbids revision during emergencies or war (Art. 287).
<b>São Tomé and Príncipe</b>	A unitary State respecting local autarkies (Art. 5).	Autarkies own patrimony and finances are to be defined by infra-constitutional law (Art. 136). No mention of subsidiarity or responsibility.	No mention of the state fiscal budgetary rule.	There is no mention of a budgetary framework. National Assembly approves the budget and tax laws (Art. 98) and the government prepares and executes the budget (Art. 111).	Amendments to the constitution can have a place at any time (Art. 153), excepting during the state of emergency (Art. 155). No mention of a minimum quorum for approval.
<b>Angola</b>	Angola national unit is enshrined on the principles of local autonomy and decentralization (Art. 08). Divided in provinces and municipalities.	Local autarkies receive both resources from the state budget and their local taxes (Art. 215). However, Art. 221 limits autarky power under the administrative power of the executive. This means that local autarkies have to follow the central state law.	The state government runs a fiscal policy, following budget law approved by the National Assembly (Art. 102). Art. 221 limits autarkies' power under the administrative power of the executive. It does not mention if autarkies can get credits from local banks. Foreign credits are restricted to the government, approved by the National Assembly (Art. 162).	Art. 104 covers the budget framework, setting that budget law shall comprise an estimate of revenues and expenditure and limits for authorized expenses at all levels, including local autarkies. It states that an infra-constitutional law shall define budget rules, planning, and supervision. The Court of Accounts and the Parliament oversee budget execution.	The National Assembly – by at least ten deputies - or the President can trigger the constitution revision after five years since the last revision by 2/3 of the chamber (Art. 235). The constitution forbids revision during emergencies or war (Art. 237).
<b>Mozambique</b>	The constitution sets the state's unity (Art. 8), respecting the autonomy principle of local autarkies and subsidiarity.	Local autarkies have their own financial management, and an infra-constitutional law shall define the partition of resources (Art. 276). Local autarkies are under state supervision, meaning their fiscal deliberations must align with the state decision (Art. 270-F). Responsibility penalties are in Art. 270-G, establishing the governor of the province's dismissal in case of violation of the budgetary rules (Art. 270-G).	The budget is unitary and has to contain fiscal policy elements (expenditure limits, deficit financing mechanism, estimative of revenues, Art. 130). Tax policy under the limits of the central government (Art. 270-D).	The budget has to be linked to the Social and Economic Plan (Art. 128, 129), a 5-years document containing macroeconomic projections and decentralized planning. Fiscal rules for budget execution and approval dates are set in infra constitutional law (Art. 131). The Assembly of the Republic oversees its execution with the administrative tribunal's support (Art. 131). It also authorizes the government in credit operations and sets their annual limits (Art. 179).	Constitutional reforms can occur every five years unless a majority of 3/4 of the Assembly decides for an extraordinary amendment (Art. 301). Alterations have to be approved by 2/3 of the deputies (Art. 303). No revision is allowed under a state of emergency (Art. 302).

<b>Brazil</b>	Brazil is a federal republic comprising 27 federal states and the federal district. Units have the competencies to charge taxes for some activities but borrowing needs to be approved at the federal level (Art. 18, 21 and 52).	The constitution limits the unit's expenses and imposes a set of fiscal rules on the states, reducing their budgeting autonomy. Failure to comply can ask for federal intervention in the sub-national budget process (Art. 29-A).	States are represented by the Senate, which co-determines fiscal policies. States are able to influence transfers through different channels, like approving the budget law and negotiating transfers (Art. 166).	The federal executive strongly influences budget preparation and limits other units (Art. 165). A secondary law determines maximum expenditures and budget rules and limits new funding for sub-national governments. It denies credit guarantees in case of systematic violation.	Amendments to the constitution can occur under the National Congress's approval, consisting of the Assembly and the Senate. Reforms' proposition needs to be discussed twice by both chambers and require 3/5 of their members (Art. 60).
<b>Portugal</b>	Portugal is a decentralized state, a unitary state that "respects the insular autonomy and the principles of subsidiarity, local autarkies autonomies and decentralized public administration" (Art. 6). They are composed of Autonomous regions (Art. 227) and local autarkies (Art. 235).	Autonomous regions have their own administrative autonomy and can define their own tax policy, respecting the national fiscal system (Art. 227). They can participate in the national definition and execution of the fiscal, monetary and financial policies. Local autarkies (freguesias, municipalities, and administrative regions) having their own fiscal management.	Art 227 – autonomous regions participate in fiscal, monetary, financial, and exchange rate policies. No mention of the case of autarkies getting credits from local banks. State budgets have to foresee transfers to decentralized institutions.	Arts. 105 and 106 define the basic framework – budget law has to include the needed revenue to cover its execution expenses and rules. There is no explicit numerical rule. Court of Accounts oversees budget execution (Art. 107).	Constitutional revision can take place after five years since the last revision (Art. 284) or by the decision of 4/5 of deputies at the National Assembly. Approvals require 2/3 of deputies. No reform shall be approved in a state of emergency (Art. 289).

## Brazil Constitution:

Unlike other Lusophone countries, Brazil is a federal state in which the conduct of fiscal policy and the distribution of fiscal power and responsibility across government levels has always been a concern. In its 27 states, the capital and municipalities are autonomous units (Art. 18) constrained by the exclusive competencies of the Union (Art. 21) such as monetary and financial policies. All units can have their tax and budget legislation under the Union's limits (Art. 24, Art. 145, Art. 150, Art. 155, Art. 156-164).

The constitution limits unit expenses and imposes a set of fiscal rules on the states, thereby reducing their budgeting autonomy. Failure to comply can result in federal intervention in the sub-national budget process (Art. 29-A). Borrowing states require approvals from the Senate (Art. 52) and the Court of Accounts implements budget supervision (Art. 70). The constitution forbids bailouts and provides rules for an orderly default and insolvency framework.

As a federal state, bicameralism plays a vital role and shapes fiscal policy. The Senate serves as an explicit forum for state representation and state co-determination of national policies. States can influence transfers through different channels such as the approval of the budget law and negotiation transfers (Art. 166). Transfers are often determined through intergovernmental bargaining whereby receiving governments have a voice and respond to the lobbying of state politicians and interest groups.

Brazilian constitution has a top-down approach on budget framework given the important prerogatives of the federal executive on budget preparation and setting limits (Art. 165). A secondary law determines maximum expenditures and budget rules through the Fiscal Responsibility Law of 2000. The law limits new funding for sub-national governments and denies credit guarantees in case of systematic violation (Goldfajn and Guardia, 2004). A unique Fiscal Crime Law (Lei dos Crimes Fiscais) sets out different penalties for budget mismanagement such as fines, removal from office, ineligibility for public office up to five years, and even imprisonment.

On stability, amendments to the constitution can occur under the approval of National Congress consisting of the Assembly and the Senate. Reform proposals need to be discussed twice by both chambers and require approval of 3/5 of their members (Art. 60).

## 6 | CONTRIBUTIONS TO THE CONSTITUTIONAL REFORM

Guinea-Bissau Constitution is incoherent according to the definition proposed by Blöchliger and Kantorowicz (2015). Its combination of elements and building blocks (autonomy, responsibility, co-determination, budget frameworks, and stability) are set in an unbalanced manner. For instance, regarding autonomy and co-determination, the constitution defines Guinea-Bissau as a unitary Republic in Art. I; however, there is a

full Title dedicated to the organization of local administration, particularly to autarkies. Later, in Article 110, local autarkies are authorized to have their own assets and financial means and determine the state to distribute the right division of public resources. However, it does not define how autarkies should frame their budget. In practice they can set their own spending agenda without following the WAEMU framework or the national plan. This is worsened by their autonomy to borrow from commercial banks and to collect revenue resulting from the services provided.

The constitution is also contradictory in its Art. 7, stating that, as a unitary unit, the state of Guinea-Bissau supports decentralized units and their autonomy. Autarkies do not participate in policy formation since they are not part of ANP. ANP is responsible for the budget law approval (Art. 85), but deputies of ANP are not elected based on regional or local representation. The budget law preparation initiative comes from the government (Art. 100) and there is no reference to their participation at this stage. Plus, there is no mention of the role of the Constitutional Court on the matter. The constitution combines significant fiscal autonomy without basic responsibility rules to be followed by the local administration, such as limits to budget constraints or penalties related to mismanagement. It does not provide a link between tax and spending autonomy, stipulating that all public expenditure of a government, either at the level of the central government or in autarkies, should be covered by their own taxes, what is referred to as a «Wicksellian connection» (Wicksell 1896; Breton, 1996; Bird and Slack 2013).

Based on the identified problems above, the following recommendations should be considered in the Guinea-Bissau constitutional reform debate:

- **Clear definition of the relation between the central government and autarkies, and set limits for budget preparation and execution, especially in the case of transfers coming from the Central government.** Despite the claim for decentralization and greater participation of the regions in the national policy, the constitution does not set limits for their participation in the budget preparation. Yet it claims a distribution of resources. Their autonomy to request loans from commercial banks should be revised, requiring authorization from the parliament or the Ministry of Finance to avoid moral hazard behavior.
- **Give clear deadlines for ANP budget appraisal and approval in the Constitution.** The role of the ANP in discussing, approving, and supervising budget execution should be enforced. The constitution should reinforce the number of mandatory meetings. Currently, four ordinary sessions are expected, but the first session should be dedicated to budgetary planning law to allow the administration to properly functioning, including payment of salaries and concessional borrowing for investment purposes. The permanent commission, which remains in

place in a case of dissolution of the Assembly, should be given the attribution to assess budget preparation, approval, and execution, to avoid blockages such as those seen in recent years.

- **Establish a specific article on budget preparation and frameworks provided by WAEMU directives.** Include deadlines for budget preparation and approval by the parliament, as per WAEMU Directive 05/97.
- **Detail the competency of ANP and the Court of Accounts to approve the annual budgetary execution within a specific deadline. The government needs to regularly prepare annual budgets and submit them for approval by the National Assembly.** Also, the Court of Accounts should submit its assessment with regularity. The Court of Accounts, its organization, and functioning should be clearly stated in the constitution unlike its current absence. External control by the Court of Auditors is weak or non-existent in Guinea-Bissau. Based on comparative law, the Court of Accounts should submit its accounts appraisal one year after completing the approved budget. Specific penalties in case of irregularities should also be included in an infra-constitutional law.
- **The Inspector General and separate entities (Inspeções Gerais) need to conduct (and publish) regular audits on government entities. The Inspector General's roles, which should be linked with the Court of Accounts, are neither clear nor defined in the constitution.** This gives room to a set of irregular practices in place such as the existence of separate bank accounts for Ministries, state enterprises not under the Ministry of Finance's control, ultimately hindering budget credibility.
- **Establish a single treasury account at the Central Bank according to the agreement between the Treasury and the Central Bank. The constitution needs to highlight the importance of the WAEMU supervision role in fiscal management which mirrors the monetary union compromise.** It is critical to conduct a comprehensive census of all central government bank accounts and reduce the number of government bank accounts in the short term. The centralization of a single account in the regional Central Bank would lower rent-seeking behavior by political actors from using public accounts to their own benefit.
- **State the role of State-Owned Enterprises (SOEs) and submit them to the central financial management framework.**
- **Sovereign Fiscal supervision by WAEMU. Leverage of the Surveillance Framework could accelerate the momentum for PFM reforms in Guinea-Bissau.** As a supranational entity, WAEMU should enforce the following of the regional fiscal frameworks and rules, especially on primary public results and debt accounts. WAE-MU's role should be similar to the European Union's role on Portugal admission to the block and similar constitutional arrangements could be used as reference.



## REFERENCES

AfDB (2020). Guinea-Bissau CSP 2015-2019 update and extension to December 2021.

AfDB, WB (2020). Guinea-Bissau Fragility Assessment. Mimeo.

AfDB (2018). Country Policy and Institutional Assessment.

Aguilar, R., & Stenman, Å. (1997). Guinea-Bissau: From Structural Adjustment to Economic Integration. *Africa Spectrum*, 32(1), 71-96. Retrieved February 1, 2021, from <http://www.jstor.org/stable/40174695>.

Andrews, M., M. Cangiano, N. Cole, P. de Renzio, P. Krause, and R. Seligmann. (2014). This Is PFM. CID Working Paper 285, Center for International Development, Harvard University, Cambridge, MA. <https://www.hks.harvard.edu/centers/cid/publications/faculty-working-papers/pfm>.

Bird, R. and E. Slack (2013), Local Taxes and Local Expenditures in Developing Countries: Strengthening the Wicksellian Connection, [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2423519](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2423519).

Blöchliger, H. & Kantorowicz, J. (2015). Fiscal Constitutions: An Empirical Assessment. OECD, Economics Department Working Papers No. 1248.

Brennan, G., & Buchanan, J. M. (2008). The reason of rules: Constitutional political economy.

Breton, A. (1996), *Competitive Governments*, Cambridge University Press, Cambridge.

Buchanan, J. M., & Tullock, G. (1965). *The calculus of consent: Logical foundations of constitutional democracy* (Vol. 100). University of Michigan press.

Goldfajn, I. and G.E. Refinetti (2004), Fiscal Rules and Debt Sustainability in Brazil. In: Kopits, George (ed.), *Rules-Based Fiscal Policy in Emerging Markets. Background, Analysis, and Prospects*, 114-130, Palgrave MacMillan.

Guinea-Bissau (2014), PEFA Guine-Bissau: relatório final. <<https://www.pefa.org/node/1216>>

IMF (2019). WAEMU Selected Issues. Country Report No. 19/91.

Institute for Security Studies (2018). Which institutional reforms for Guinea-Bissau? Uniogbis. < [https://uniogbis.unmissions.org/sites/default/files/english\\_6\\_summary.pdf](https://uniogbis.unmissions.org/sites/default/files/english_6_summary.pdf) >

Koudawo, F. (2001). Cabo Verde e Guiné-Bissau: Da democracia revolucionária à democracia liberal (Vol. 14). Instituto Nacional de Estudos e Pesquisa.

Kristensen, Jens Kromann, Martin Bowen, Cathal Long, Shakira Mustapha, and Urška Zrinski, eds. (2019). PEFA, Public Financial Management, and Good Governance. *International Development in Focus*. Washington, DC: World Bank.

Miranda, J. (2010). A Constituicao de Angola de 2010. ICJP. <<https://www.icjp.pt/sites/default/files/media/583-502.pdf>>

Mueller, D.C. (1996). *Constitutional democracy*. New York: Oxford University Press.

Silva, A. D., O (2007). Constitucionalismo da Guine-Bissau in: Mourão, F. A.A., Porto, Walter C., Mantovanini, Thelmer M. org As constituições dos países da comunidade de língua portuguesa: comentadas. Brasília, Senado Federal.

Silva, A. D. (2014). Guiné-Bissau: a causa do nacionalismo e a fundação do PAIGC in: *Cadernos de Estudos Africanos* [Online], 9/10 | 2006. <http://journals.openedition.org/cea/1236>; DOI: <https://doi.org/10.4000/cea.1236>.

Wicksell, K. (1896), A New Principle of Just Taxation, in: Musgrave R, A. Peacock (eds), *Classics in the Theory of Public Finance*, (London: Macmillan, 1964), 72-118.

World Bank (2018), *Public Expenditure Review*.

World Bank (2020), *Escaping the Low-Income Trap: Guinea-Bissau Country Economic Memorandum*.

Legislation

Angola Constitution.

Brazil Constitution.

Cap Verde Constitution.

Guinea Bissau Constitution.

Mozambique Constitution.

Portugal Constitution.

São Tome and Principe Constitution

External links

Guinea-Bissau Assembleia Nacional Popular – ANP <https://www.parlamento.gw/institucional/historia/historia-anp>. Consulted on February, 25 2021.

Programa para a Consolidação da Governação Económica e Sistemas de Gestão das Finanças Públicas – Pro Palop – TL <<https://agora-parl.org/pro-palop-tl-sai/guinea-bissau>> . Consulted on March 1st 2021.

