



Final Report Appendix 4

List of documents provided to the Czech MoF

Component 1:

Approach to the audit of PPP projects

- 1) ***Document H. Kramer: How we audited the HSL Speed Line in the Netherlands.*** The document addresses the issues that were part of the audit that the NL Court of Audit performed on the HSL Speed Line Project.
- 2) ***Summary of the findings of the HSL audit:*** Summary from the English version of the Court of Auditors website, describing approach, findings and conclusions of the report (report is only available in Dutch).
- 3) ***Paper of mr. Machado, auditor Portuguese Audit Institution:*** Paper to be presented at the IMF seminar 7th March 2007, describes in general terms the findings of the Pt experience in PPP audits.

Methodology of performance audits:

- 4) ***The manual for Performance audits Court of Auditors the Netherlands***
- 5) ***Description of tasks Audit office MoF The Netherlands***
- 6) ***Toolbox Project audits Audit Office MoF The Netherlands (to be translated if necessary).*** This document provides the auditors of the audit departments of the ministries with a framework to carry out audits on projects.

Practical documentation:

- 7) ***List of 5 PPP risks (mr. H. Kramer/mr. R. Sousa Monteiro)***

Component 2:

Dutch manual for dealing with information necessary to provide to Eurostat

- 8) ***Dutch Statistical Office Questionnaire regarding PPP Contracts***

Budgetary documentation containing the PPP projects

- 9) ***Dutch budget table containing HSL costs for the duration of the project***
- 10) ***Portuguese budget table including commentary***

System of evaluation of real figures in the table, who is assessing this (what department): in addition to information provided in the Inception report for Component 2:



- 11) ***Dutch document on responsibilities Financial Departments Line Ministries.*** The financial departments of the Line Ministries in the Netherlands have a large responsibility for managing the chapter budgets. Their tasks are laid down in this document.

Portuguese legal act in which the power of the minister of finance to the whole range of PPP activities is included

- 12) **Portuguese Act Decreto Lei 86/2003** On the responsibilities for PPP projects
13) **Decreto Lei 13208/2003** (discount rate PSC comparison)

Portuguese legal act dealing with the obligation to include the information about every PPP project into the budgetary documentation, if not the tender could be cancelled: to be discussed

General (both components)

Organisation Dutch Ministry of Finance:

- 14) **The key to the Treasury:** Dutch MoF brochure
15) **Tasks and Organisation:** Dutch MoF brochure

Fiscal risks

- 16) ***Presentation on fiscal risks (mr. R. Sousa Monteiro)***
17) ***PPP and Fiscal Risks, experiences from Portugal (paper, mr. R. Sousa Monteiro)***
18) ***Information on the discount rate for PSC/value for money assessment in PPP/PFI transactions (paper, mr. R. Sousa Monteiro)***

An example of the Appraisal of risk transfer of PPP project and an example of a report by Parpublica to the Portuguese Minister of Finance were not provided as these are confidential documents. However the MoF employees have had the opportunity to have a look at these documents.