



## **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 7<sup>th</sup> 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.**