

Open Budget Survey 2023

Questionnaire

Timor-Leste

May 2024

Country Questionnaire: Timor-Leste

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

2023 2023

Source:

https://assets.ctfassets.net/60pzqxyjaawg/6Ks1mXDBwdtD193M7N0JQp/7242c550152f5a7a386c579c46ccdf0f/The_Pre-Budget_Statement_2023.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Even though the Pre-Budget Statement is not specified as a mandatory document to be published by the Government in the new Budget Law (the State Budget Framework and Public Finance Management Law) but Article 7 and Article 56 of this law has urged the Government to ensuring the availability of the budget information to the public including it standard has meet the international practices.

Government Reviewer

Opinion: Agree

PBS-2. When is the PBS made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

Answer:

a. At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature

Source:

https://assets.ctfassets.net/60pzqxyjaawg/6Ks1mXDBwdtD193M7N0JQp/7242c550152f5a7a386c579c46ccdf0f/The_Pre-Budget_Statement_2023.pdf

Comment:

This document was published online at 1st September 2022, one month before the EBP was submitted to the Parliament.

Peer Reviewer

Opinion: Agree

Comments: The Article 7 and 56 of the New Budget Framework and Public Financial Management Law urged the transparency and publication of the budget information to the public. Article 56.1 (O Governo assegura a publicação de todos os documentos que se revelem necessários para assegurar a adequada divulgação e transparência do OGE e da sua execução, nomeadamente na página eletrónica do Ministério das Finanças ou outras indicadas para o efeito)

Government Reviewer

Opinion: Agree

Comments: This document was published online on the Ministry of Finance website on the 1st September 2022, one month before the EBP was submitted to the Parliament on the 3rd of October 2022, and four months before the start of the budget year on the 1st January 2023.

IBP Comment

The reviewer's comments are well-noted and appreciated.

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

31/08/2022 1/9/2022

Source:

It was published on 31 August 2022;
PBS 2023: https://assets.ctfassets.net/60pzqxyjaawg/6Ks1mXDBwtdD193M7N0JQp/7242c550152f5a7a386c579c46ccdf0f/The_Pre-Budget_Statement_2023.pdf

Comment:

This document has only been published in English, which is not an official language in Timor-Leste and is not understood by most people.

Peer Reviewer

Opinion: Agree

Comments: The article 56.2 of the Budget Framework and Public Financial Management law required a popular version of the document into official languages in Timor-Leste (Tetum and Portuguese). (O Governo assegura ainda a publicação de um documento simples informativo, tanto em língua portuguesa como em língua tétum, que apresente, de forma resumida e de fácil compreensão, os pontos essenciais do OGE com o objetivo de informar os cidadãos do país sobre o seu conteúdo e os envolver no processo orçamental)

Government Reviewer

Opinion: Disagree

Suggested Answer: It was published on the Minister of Finance website on the 1st September 2022.

Comments: According to the Constitution, Tetum and Portuguese are official languages (article 13) and Indonesian and English are working languages (article 159). No language is completely understood by the whole population, but Tetum has the most implementation. However, legislation is always written in Portuguese with some technical budget documents being regularly produced in English, both which are usually understood by most educated people.

IBP Comment

The external reviewer's comments are well-noted and appreciated. The response is adjusted from "31/08/2022" to "01/09/2022", in consistency with the consultation of Javascript and responses to previous questions.

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

By the "modified" date in the properties of the PDF file. La'o Hamutuk also checks the Ministry of Finance website nearly every day, and this is when it first appeared.

It is also confirmed by the date established when consulting Javascript in the document link. By the "modified" date in the properties of the PDF file. La'o Hamutuk also checks the Ministry of Finance website nearly every day, and this is when it first appeared.

It is also confirmed by the date established when consulting Javascript in the document link.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: It's rare for the Ministry website to publishes or uploaded the budget documents with its date information, therefore it's hard for people to know the exact date of the publication of the documents. Only those are regularly using the Government website are know this particular information.

Government Reviewer

Opinion: Agree

Comments: Also by confirming publication date with MoF IT team, and by link to the publication posted on the same day on facebook (https://m.facebook.com/109410111717327/photos/a.118430957481909/150441777614160/?type=3&source=57&locale=ms_MY)

IBP Comment

The reviewer's comments are well-noted and appreciated.

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

https://assets.ctfassets.net/60pzqxyjaawg/6Ks1mXDBwtdD193M7N0JQp/7242c550152f5a7a386c579c46ccdf0f/The_Pre-Budget_Statement_2023.pdf

https://assets.ctfassets.net/60pzqxyjaawg/6Ks1mXDBwtdD193M7N0JQp/7242c550152f5a7a386c579c46ccdf0f/The_Pre-Budget_Statement_2023.pdf

Source:

PBS 2023: https://assets.ctfassets.net/60pzqxyjaawg/6Ks1mXDBwtdD193M7N0JQp/7242c550152f5a7a386c579c46ccdf0f/The_Pre-Budget_Statement_2023.pdf

Comment:

The Ministry of Finance website was scrapped and redesigned in mid-2022; all older links no longer work. We hope the new ones are stable, but in case they're not, this document is also at https://www.laohamutuk.org/econ/OJE23/220901MFTThe_Pre-Budget_Statement_2023.pdf

Peer Reviewer

Opinion: Agree

Comments: The document is still available at the Ministry of Finance website <https://www.mof.gov.tl/publicationdetails/the-pre-budget-statement-2023>. The link provided by the Tracker is only accused by Google research

Government Reviewer

Opinion: Agree

PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) or HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Comment:

Still the same, it's accessible but not readable because it's using PDF format, which only can copy-paste without any excel sheet data.

Peer Reviewer

Opinion: Agree

Comments: agree with the tracker answer

Government Reviewer

Opinion: Agree

PBS-6a. If the PBS is not publicly available, is it still produced?

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree
Comments: Agree

Government Reviewer
Opinion: Agree

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer:

n/a n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: agree with the answer

Government Reviewer

Opinion: Agree

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2023 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2022/23."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Pre-Budget Statement 2023 Including the 2022 Mid-Year Report Pre-Budget Statement 2023

Source:

https://assets.ctfassets.net/60pzqxyjaawg/6Ks1mXDBwdtD193M7N0JQp/7242c550152f5a7a386c579c46ccdf0f/The_Pre-Budget_Statement_2023.pdf

Comment:

Title was: Pre-Budget Statement 2023 Including the 2022 Mid-Year Report

Peer Reviewer

Opinion: Agree

Comments: The document is still available at the Ministry of Finance website <https://www.mof.gov.tl/publicationdetails/the-pre-budget-statement-2023>. The link provided by the Tracker is only accused by Google research

Government Reviewer

Opinion: Agree

PBS-8. Is there a "citizens version" of the PBS?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

The PBS itself is only in English; there is no Citizens version.

Peer Reviewer

Opinion: Agree

Comments: The new Budget and financial management framework law requires a Publication of a citizens version of the budget documents in Tetum

Government Reviewer

Opinion: Agree

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

2023 FY 2023

Source:

<https://www.mof.gov.tl/publicationdetails/budget-proposal>

https://assets.ctfassets.net/60pzqxyjaawg/3nZdM8itLz3SCPGPjdcxRb/19a8e670bf71e65b1be2c5927e866e9c/0_-_PPL_OGE_2023.pdf

Comment:

For FY 2023 is a good action shown by the government, which, in accordance with the budget calendar, on 3 October 2022 the Government submits the proposed law for the 2023 General State budget and related budget books to National Parliament.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

3/10/2022 03/10/2022

Source:

Proposta Lei do Orcamento Geral Estado para 2023

https://assets.ctfassets.net/60pzqxyjaawg/3nZdM8itLz3SCPGPjdcxRb/19a8e670bf71e65b1be2c5927e866e9c/0_-_PPL_OGE_2023.pdf

All relevant documents: <https://www.mof.gov.tl/publicationdetails/budget-proposal>

Press release:

Governo entrega a proposta do OGE para 2023 ao Parlamento Nacional

<http://timor-leste.gov.tl/?p=31280&n=1>

Comment:

They submitted on 3 October with all relevant book.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

Comments: According to article 52(1) of Law 2/2022, Budget and PFM Framework Law, the EBP should be present to the National Parliament no later than the 1st of October of each year (there are exceptions for election years). Considering that in 2022, the 1st of October was a Saturday, according to administrative rules, the deadline moves to the next business day, which was Monday, 3rd of October.

IBP Comment

The reviewer's comment is well-noted and appreciated. The answer is complemented with the information provided.

EBP-2. When is the EBP made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- The executive does not submit the draft budget to the legislature; or
- The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;
- The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or

- *There is no legislature, or the legislature has been dissolved.*

Answer:

b. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature

Source:

<https://www.mof.gov.tl/publicationdetails/budget-proposal>

Comment:

They published one day after submitted to the parliament and it was debate during a month before they approved it. It was a few days short of three months before the new budget year starts on 1 January.

Peer Reviewer

Opinion: Agree

Comments: Agree with answer

Government Reviewer

Opinion: Agree

Comments: According to article 52(1) of Law 2/2022, Budget and PFM Framework Law, the EBP should be present to the National Parliament no later than the 1st of October of each year (there are exceptions for election years). Considering that in 2022, the 1st of October was a Saturday, according to administrative rules, the deadline moves to the next business day, which was Monday, 3rd of October. The EBP was presented on the 3rd of October, by the end of the day, and posted on the MoF website the next day, 4th of October. Approval of the Budget by the National Parliament should happen within 45 days of the presentation. Budget year starts on 1st of January.

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:

4/10/2022 04/10/2022

Source:

The Proposed Budget Law: https://assets.ctfassets.net/60pzqxyjaawg/3nZdM8itLz3SCPGPjdcxRb/19a8e670bf71e65b1be2c5927e866e9c/0_-_PPL_OGE_2023.pdf

All books for Proposal: <https://www.mof.gov.tl/publicationdetails/budget-proposal>

Comment:

Peer Reviewer

Opinion: Agree

Comments: This link <http://timor-leste.gov.tl/?p=31280&n=1#:~:text=0%20Ministro%20das%20Finan%C3%A7as%2C%20Rui%20Augusto%20Gomes%2C%20acompanhado,Presidente%20do%20Parlamento%20Nacional%2C%20Aniceto%20Longuinhas%20Guterres%20Lopes.>, includes the 2023 EBP and others support documents

Government Reviewer

Opinion: Agree

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

By daily monitoring of the Ministry of Finance website.

It is also confirmed by the date established when consulting Javascript in the document link. By daily monitoring of the Ministry of Finance website.

It is also confirmed by the date established when consulting Javascript in the document link.

Source:

Comment:

On the redesigned website of the MF, it is quite difficult to find the documents. The previous version (scrapped in mid-2022, with the consequent cancellation of all links in earlier OBS reports) was much easier to use.

If the MF want to provide information that is easily accessible, they must also provide an easy way for the community to find documents.

Peer Reviewer

Opinion: Agree

Comments: Only focused organization such as Lao Hamutuk has monitors the budget process regularly in Timor-Leste <http://timor-leste.gov.tl/?p=31280&n=1#:~:text=0%20Ministro%20das%20Finan%C3%A7as%2C%20Rui%20Augusto%20Gomes%2C%20acompanhado,Presidente%20do%20Parlamento%20Nacional%2C%20Aniceto%20Longuinhas%20Guterres%20Lopes>.

Government Reviewer

Opinion: Agree

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer:

https://assets.ctfassets.net/60pzqxyjaawg/3nZdM8itLz3SCPGPjdcxRb/19a8e670bf71e65b1be2c5927e866e9c/0_-_PPL_OGE_2023.pdf
<https://www.mof.gov.tl/publicationdetails/budget-proposal>

Source:

Other documents here:

<https://www.mof.gov.tl/publicationdetails/budget-proposal>

https://assets.ctfassets.net/60pzqxyjaawg/6UzAwzJmpdLLpc5i13eS7a/896c8e0989d30d78a3aca9cf1a987083/3.13_Sintese_OGE_2023.pdf

https://assets.ctfassets.net/60pzqxyjaawg/2mTp6IEWscsRTIhNKbACUd/18d6ffa9b316b29afccf00111975235a/1_-_Livru_Relat__rio_OGE_2023.pdf

https://assets.ctfassets.net/60pzqxyjaawg/3BNDFuHuSTR5goEFk4rddx/f94fa41c4fe364f3e15815f37cb9008f/2_-_Livru_Desenvolvimento_Orcamentais.pdf

https://assets.ctfassets.net/60pzqxyjaawg/QY5XAjgDikiJg6EmLzVxa/555e41ffa19e5385afb9609563d76f9f/3_-_Livru_do_Elementos_Informativas.pdf

https://assets.ctfassets.net/60pzqxyjaawg/2wCsxtQT9wMOoRdsFse5Qs/e97fe6904e723039025138c62d7abe35/3.2_Anexo_XI_-_Plano_Anuais.pdf

https://assets.ctfassets.net/60pzqxyjaawg/VAuBpN9jAVI81AwQ63M3P/4794abdf2da77625545623d3361f08ce/3.3_Anexo_XX_-_Desempenho_Programas.pdf

https://assets.ctfassets.net/60pzqxyjaawg/3KiMx0ifsFBeBUURQHP1Ma/fe683a6cda3112ea68c869b98c4bef2/3.4_Anexo_XX_-_Fundo_Infraestruturas.pdf

https://assets.ctfassets.net/60pzqxyjaawg/255G7zpZZWE24XMwXF7wV4/89a8652dff418c2f1e4ea78ba121d77d/3.5_Anexo_XX_-_FDCH.pdf

https://assets.ctfassets.net/60pzqxyjaawg/5NvLoaVSW50j879UJtVIUC/3ffab1dccb1bdace87e650797a887b8b/3.6_Anexo_XXI_-_Seguranca_Social.pdf

https://assets.ctfassets.net/60pzqxyjaawg/4bEX08RBjyAqVh3mbXCMCB/19d1a1e175212a43939de181193bffa9/3.7_Anexo_XXII_-_Desenvolvimento_RAE0A-ZEESM.pdf

https://assets.ctfassets.net/60pzqxyjaawg/6MmbnGk9UdEWnESH6VutgA/b683fae49e88600589d8ee702fb2699d/3.8_Anexo_XX_-_Desenvolvimento_Municipio.pdf

https://assets.ctfassets.net/60pzqxyjaawg/2WjTo8tT5QkLReZ1HK0hkm/72e0be731001c7870636bd29de37adc1/Anexo_XX_-_Distribuicao_Orcamentais_por_Medidas_GOP_no_Marcadores.pdf

https://assets.ctfassets.net/60pzqxyjaawg/6zFuIC92UFI9xR9LSjQKsm/fb7a09ff05778e59bb276161212d4844/3.11_Anexo_XX_-_Parcero_Desenvolvimento.pdf

A few are also in English:

https://assets.ctfassets.net/60pzqxyjaawg/5DOdwz8CI4WqimEYIFbPMx/f30b60c41e6d987038b2c358a2899a1f/1_-_Budget_Book_Report_-_ENG.pdf

https://assets.ctfassets.net/60pzqxyjaawg/1Kjhbwhuo9XW5TXzgc9S/5bbb0830a2ca8a6b523d20a242b85a3f/3.1_Anexo_V_VI_VII_VIII_IX_-_Informacao_Petrolifero_Eng.pdf

https://assets.ctfassets.net/60pzqxyjaawg/4uSxrRYDW8TjL8iPjIX3MQ/4304c1b2bd91ca2208303a14d7cd385b/3.4_Anexo_XX_-_Infrasctruture_Fund_Eng.pdf

Comment:

All links to documents on the MF website from before mid-2022 no longer work. La'o Hamutuk has archived these documents and re-posted them in case this happens again. The documents relating to the 2023 EBP are at <https://www.laohamutuk.org/econ/OJE23/220GE23.htm#PropBooks>

Peer Reviewer

Opinion: Agree

Comments: All at in one link at <https://www.mof.gov.tl/publicationdetails/budget-proposal>

Government Reviewer

Opinion: Agree

EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Comment:

Published only as PDF files, but not difficult to copy-paste into a spreadsheet.

Peer Reviewer

Opinion: Agree

Comments: It's only published in PDF format

Government Reviewer

Opinion: Agree

EBP-6a. If the EBP is not publicly available, is it still produced?

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with answer

Government Reviewer

Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: It's published in MoF website at <http://timor-leste.gov.tl/?p=31280&n=1#:~:text=0%20Ministro%20das%20Finan%C3%A7as%2C%20Rui%20Augusto%20Gomes%2C%20acompanhado,Presidente%20do%20Parlam>

[ento%20Nacional%2C%20Aniceto%20Longuinhos%20Guterres%20Lopes.](http://timor-leste.gov.tl/?p=31280&n=1#:~:text=0%20Ministro%20das%20Finan%C3%A7as%2C%20Rui%20Augusto%20Gomes%2C%20acompanhado,Presidente%20do%20Parlam)

Government Reviewer

Opinion: Agree

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2022-23, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Proposta Lei do Orcamento Geral Estado para 2023 Orcamento Geral do Estado 2023: Proposta Projeto de Lei (PPL)

Source:

PPL: https://assets.ctfassets.net/60pzqxyjaawg/3nZdM8itLz3SCPGPjdcxRb/19a8e670bf71e65b1be2c5927e866e9c/0_-_PPL_OGE_2023.pdf

and other relevant documents.

Livru Relatorio OGE: https://assets.ctfassets.net/60pzqxyjaawg/2mTp6IEWscsRTIhNKbACUd/18d6ffa9b316b29afccf00111975235a/1_-_Livru_Relat__rio_OGE_2023.pdf

Proposed Budget Law for 2023 (Eng.)

1 Sintese OGE 2023:

https://assets.ctfassets.net/60pzqxyjaawg/6UzAwzJmpdlLpc5i13eS7a/896c8e0989d30d78a3aca9cf1a987083/3.13_Sintese_OGE_2023.pdf

2 Book Report OGE 2023 (Eng.) :

https://assets.ctfassets.net/60pzqxyjaawg/2mTp6IEWscsRTIhNKbACUd/18d6ffa9b316b29afccf00111975235a/1_-_Livru_Relat__rio_OGE_2023.pdf

3 Livru Desenvolvimento Orcamentais:

https://assets.ctfassets.net/60pzqxyjaawg/3BNDFuHuSTR5goEFk4rddx/f94fa41c4fe364f3e15815f37cb9008f/2_-_Livru_Desenvolvimento_Orcamentais.pdf

4 Livru do Elementos Informativas: https://assets.ctfassets.net/60pzqxyjaawg/QY5XAjgDikiJg6EmLzVxa/555e41ffa19e5385afb9609563d76f9f/3_-_Livru_do_Elementos_Informativas.pdf

4.1 Annex V VI VII VIII IX Petroleum Information (Eng.) :

4.2 Anexo XI Plano Anuais:

https://assets.ctfassets.net/60pzqxyjaawg/2wCsxtQT9wM0oRdsFse5Qs/e97fe6904e723039025138c62d7abe35/3.2_Anexo_XI_-_Plano_Anuais.pdf

4.3 Anexo IV Desempenho Programas:

https://assets.ctfassets.net/60pzqxyjaawg/VAuBpN9jAVI81AwQ63M3P/4794abdf2da77625545623d3361f08ce/3.3_Anexo_XX_-_Desempenho_Programas.pdf

4.4 Annex XX Infrastructure Fund (Eng.):

https://assets.ctfassets.net/60pzqxyjaawg/3KiMx0ifsFBeBUJRQHP1Ma/fe683a6cda3112ea68c869b98c4bef2/3.4_Anexo_XX_-_Fundo_Infraestruturas.pdf

4.5 Anexo XX FDCH:

https://assets.ctfassets.net/60pzqxyjaawg/255G7zpZZWE24XMwXF7wV4/89a8652dff418c2f1e4ea78ba121d77d/3.5_Anexo_XX_-_FDCH.pdf

4.6 Anexo XXI Seguranca Social:

https://assets.ctfassets.net/60pzqxyjaawg/5NvLoaVSW50j879UJtVIUC/3ffab1dccb1bdace87e650797a887b8b/3.6_Anexo_XXI_-_Seguranca_Social.pdf

4.7 Anexo XXII RAEOA-ZEESM:

https://assets.ctfassets.net/60pzqxyjaawg/4bEX08RBjyAqVh3mbXCMCB/19d1a1e175212a43939de181193bffa9/3.7_Anexo_XXII_-_Desenvolvimento_RAEOA-ZEESM.pdf

4.8 Anexo XX Municipio:

https://assets.ctfassets.net/60pzqxyjaawg/6MmbnGk9UdEWnESH6VutgA/b683fae49e88600589d8ee702fb2699d/3.8_Anexo_XX_-_Desenvolvimento_Municipio.pdf

4.9 Anexo XII Distribuições Orçamentais por Medidas GOP e Marcadores:

https://assets.ctfassets.net/60pzqxyjaawg/2WjTo8tT5QkLReZ1HK0hkm/72e0be731001c7870636bd29de37adc1/Anexo_XX_-_Distribuicao_Orçamentais_por_Medidas_GOP_no_Marcadores.pdf

4.10 Anexo XX Parceiro Desenvolvimento:

https://assets.ctfassets.net/60pzqxyjaawg/6zFulC92UFi9xR9LSjQKsm/fb7a09ff05778e59bb276161212d4844/3.11_Anexo_XX_-_Parceiro_Developolvimento.pdf

Comment:

"Proposta Lei do Orcamento Geral Estado para 2023"

Although all books are available once after submitting to parliament, the time given to analyze the book is very short, we also doubt how with a short time the parliament can read everything with details. In addition, they also invited CSOs for public hearings one week after they received a budget.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

Comments: Proposta de Lei do Orcamento Geral do Estado para 2023

IBP Comment

The reviewer's comment is well-noted and appreciated. The answer is complemented with the information provided.

EBP-8. Is there a "citizens version" of the EBP?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:

<https://www.internationalbudget.org/publications/citizens-budgets/>

Answer:

a. Yes

Source:

Citizen Budget Proposal (Tetum);

https://assets.ctfassets.net/60pzqxyjaawg/2ut3UbwXZIMBthKT6FdRxa/cb0ae2f6330b488435b7304e5b029b98/3.12_Anexo_XX-_Orcamento_Cidadania.pdf

Comment:

Apart from less than optimal information, at least they improve the commitment to publish it to the public. Unfortunately this book is only published online, without socialization or notification to the public. It is difficult to access for those who live in the Rural Area or not having an access to the internet.

Peer Reviewer

Opinion: Agree

Comments: Agreed. The Budget and public Financial Management framework law requires an EBF citizens version in Tetum

Government Reviewer

Opinion: Agree

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

2022

Source:

<https://www.mof.gov.tl/publicationdetails/state-budget-book-2022>

Comment:

Although the enacted budget law for 2023 was published on 26 December 2022 at Jornal da Republica: https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_I_NO_51_A.pdf, the supporting documents were not published until a few months later, after the reporting deadline. Therefore we decided to use the 2022 budget before it was rectified in mid-year. The documentation on the rectified budget is limited, and its principal element was subsequently invalidated by the Court of Appeal.

Peer Reviewer

Opinion: Disagree

Suggested Answer: 2023

Comments: It should be the 2023 State Budget as it "published" during the tracking period.

Government Reviewer

Opinion: Agree

Comments: However, Law 15/2022, State Budget for 2023, was approved by the National Parliament on 20th December 2022, promulgated by the President on the same date, and published on the Official Gazette on the 21st December 2022, prior to the cut-off date. According to article 55(2) of Law 2/2022, Budget and PFM Framework Law, the full budget documentation, which includes updates to technical documentation presented with the EBP should be published by the Government within 30 days of the publication of the State Budget on the Official Gazette, therefore after the cut-off date. But, this technical documents are not part of the EB, which is made up only by the Law published in the Official Gazette, and are only technical document to help interpret the law. So, EB 2023 can also be used.

IBP Comment

The reviewers' comments are well-noted and appreciated. Since the 2023 Approved Budget supporting documents (books) were published in 2023, outside the cut-off date established by the OBS methodology, the 2022 Approved Budget is examined. For OBS 2023, the research deadline is December 31, 2022. OBS uses a deadline to standardize research and ensure comparability. Documents are not accepted if published after this date. The 2022 Approved Budget is the most recent [complete] version as of the cut-off date of the investigation and the document that is henceforth considered to answer questions related to the EB. If we decide to assess the 2023 Approved Budget, the supporting documents could not be used to answer questions in Section 3 regarding the completeness of the EB. In light of this, in accordance with OBS guidelines, the current response is

maintained.

EB-1b. When was the EB approved (enacted) by the legislature?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

16/12/2021

Source:

https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_I_NO_1.pdf for the budget law.

<https://www.mof.gov.tl/publicationdetails/state-budget-book-2022> for the budget documents.

Comment:

On December 16, 2021, Parliament approved the 2022 budget and sent it to the president, but it does not become law (i.e. is enacted) until he promulgated it on 3 January 2022.

Five months later, a rectified budget increased expenditures by 60% (https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_I_NO_20A.pdf) although most of this was later ruled unconstitutional by the court.

Peer Reviewer

Opinion: Agree

Comments: As I mentioned before that 2023 State Budget should be the object of tracking as it published during the tracking period process. 17/11/2022 <http://timor-leste.gov.tl/?p=31496&lang=en&n=1>

Government Reviewer

Opinion: Agree

Comments: The answer is correct for State Budget for 2022. For EB2023, Law 15/2022, State Budget for 2023, was approved by the National Parliament on 20th December 2022, promulgated by the President on the same date, and published on the Official Gazette on the 21st December 2022. Those dates can be checked on the published law: https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_I_NO_51_A.pdf

Researcher Response

Although the delay has shortened in recent years, it can take a week or more (especially during holidays) for a "published" edition of the Official Gazette to be posted online, which is what is considered published by the OBS. (The PDF for Law 15/2022 was created on 23 December; it may have been online before the end of the year, or not.)

IBP Comment

The reviewers' comments are well-noted and appreciated. Since the 2023 Approved Budget supporting documents (books) were published in 2023, outside the cut-off date established by the OBS methodology, the 2022 Approved Budget is examined. For OBS 2023, the research deadline is December 31, 2022. OBS uses a deadline to standardize research and ensure comparability. Documents are not accepted if published after this date. The 2022 Approved Budget is the most recent [complete] version as of the cut-off date of the investigation and the document that is henceforth considered to answer questions related to the EB. If we decide to assess the 2023 Approved Budget, the supporting documents could not be used to answer questions in Section 3 regarding the completeness of the EB. In light of this, in accordance with OBS guidelines, the current response is maintained.

EB-2. When is the EB made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies.

Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:

a. Two weeks or less after the budget has been enacted

Source:

https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_I_NO_1.pdf and daily monitoring of the JR website.

Comment:

The budget law was published in the online Jornal da Republica on 12 January 2022. Although this is slightly more than two weeks after Parliament approved it, it was nine days after the President promulgated it.

The supporting documents were posted on the Ministry of Finance website on 4 February.

Peer Reviewer

Opinion: Agree

Comments: Agree it if the EB of 2022 is continue selected as the object of tracking. But if the 2023 EB would be selected then the tracker need to adapt it in the answer. The article 55.2 of the Budget and Financial Management Framework Law required the Government responsibility to ensure the publication of the integral content of the annual state budget within 30 days after the Budget Law has promulgated. Artigo 55.º (Publicação) 1. Após a sua promulgação pelo Presidente da República, a lei do OGE é publicada na competente série do Jornal da República. 2. O Governo assegura ainda a publicação anual do conteúdo integral do OGE no prazo de 30 dias após a entrada em vigor da lei do OGE.

Government Reviewer

Opinion: Agree

Comments: The answer is correct for State Budget for 2022 as well as for State Budget for 2023. Law 15/2022, State Budget for 2023, was approved by the National Parliament on 20th December 2022, promulgated by the President on the same date, and published on the Official Gazette on the 21st December 2022. Those dates can be checked on the published law:

https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_I_NO_51_A.pdf

EB-3a. If the EB is published, what is the date of publication of the EB?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

12/1/2022

Source:

https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_I_NO_1.pdf and daily monitoring of the JR website

Comment:

Nine days after it was approved by President.

Peer Reviewer

Opinion: Agree

Comments: Agreed, but if the 2023 EB would be selected than this answer need to be revised.

Government Reviewer

Opinion: Agree

Comments: The answer is correct for State Budget for 2022. For State Budget for 2023, the Law 15/2022, State Budget for 2023, was published on the Official Gazette on the 21st December 2022. The date can be checked on the published law:
https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_I_NO_51_A.pdf

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

Daily monitoring of the JR website.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The Jornal da República always include the date of publication at all published documents

Government Reviewer

Opinion: Agree

Comments: The date of publication of the EB in the Official Gazette is stated in the official name of the law. Law 1/2022, of 3rd January, State Budget for 2022 https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_I_NO_1.pdf Law 15/2022, of 21st December, State Budget for 2023 https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_I_NO_51_A.pdf

EB-4. If the EB is published, what is the URL or weblink of the EB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_I_NO_1.pdf

Source:

https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_I_NO_1.pdf for the budget law
<https://www.mof.gov.tl/publicationdetails/state-budget-book-2022> for the supporting documentation.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Link for 2023 EB https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_I_NO_51_A.pdf

Government Reviewer

Opinion: Agree

Comments: The answer is correct for State Budget for 2022. For State Budget for 2023:
https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_I_NO_51_A.pdf

EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Comment:

only published in PDF format.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

EB-6a. If the EB is not publicly available, is it still produced?

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: N/a

Government Reviewer
Opinion: Agree

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer:
n/a

Source:

Comment:

Peer Reviewer
Opinion: Agree
Comments: Agreed

Government Reviewer
Opinion: Agree

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2023."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:
Lei N.º 1/2022 de 3 de Janeiro Orçamento Geral do Estado para 2022

Source:

Comment:

Peer Reviewer
Opinion: Agree
Comments: For EB 2023 : Orçamento Geral do Estado Para 2023

Government Reviewer
Opinion: Agree
Comments: Correct for State Budget 2022. For State Budget 2023, Lei n.º 15/2022, de 21 de dezembro, Orcamento Geral do Estado para 2023

EB-8. Is there a "citizens version" of the EB?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

<https://www.mof.gov.tl/publicationdetails/citizens-budget-2022>

Comment:

The Citizens Budget for the enacted 2022 budget was published in March 2022 in English and Tetum. It can be downloaded from <https://www.mof.gov.tl/publicationdetails/citizens-budget-2022>.

However, no new CB was published after the revision of the 2022 budget in May 2022, which increased spending by almost 50%.

For the purposes of this OBS, we will use the CB for 2023, which was published as part of the EBP.

Peer Reviewer

Opinion: Agree

Comments: Agree

Government Reviewer

Opinion: Agree

IBP Comment

During an IBP consistency check, to ensure methodological and cross-country consistency, and after a new review and in consultation with the research team, the current response is adjusted from "A" to "B", given that the Citizens Budget for the Enacted Budget 2022 was published on 1st April 2022, beyond 3 months after the EB was approved. The Enacted Budget for 2022 was approved on December 16, 2021. The Citizens Budget had until March 16, 2022, to be published and considered publicly available. While it is acknowledged that the document was produced per the Citizens Budget of the Enacted Budget must be released to the public no later than three months after the legislature approves the budget, and therefore is considered not available.

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer:

FY 2023

Source:

https://assets.ctfassets.net/60pzqxyjaawg/2ut3UbwXZIMBthKT6FdRxa/cb0ae2f6330b488435b7304e5b029b98/3.12_Anexo_XX-_Orcamento_Cidadania.pdf

Comment:

This is from the proposed 2023 budget. In past years, the CB was only published for the enacted budget.

No Citizens Budget for the 2023 enacted budget was published by early March 2023.

The Citizens Budget for the enacted 2022 budget was published in March 2022 in English and Tetum. It can be downloaded from <https://www.mof.gov.tl/publicationdetails/citizens-budget-2022>. However, no new CB was published after the revision of the 2022 budget in May

2022, which increased spending by almost 50%.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

IBP Comment

During an IBP consistency check, to ensure methodological and cross-country consistency, and after a new review and in consultation with the research team, the current response is adjusted, given that the Citizens Budget for the Enacted Budget 2022 was published on 1st April 2022, beyond 3 months after the EB was approved, and therefore is not considered publicly available.

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

Answer:

e. Not applicable (the document is publicly available)

Source:

https://assets.cfassets.net/60pzqxyjaawg/2ut3UbwXZIMBthKT6FdRxa/cb0ae2f6330b488435b7304e5b029b98/3.12_Anexo_XX-_Orçamento_Cidadania.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Its a mandatory for Government to publish it in Tetum and Portuguese based on Budget and financial management framework law

Government Reviewer

Opinion: Agree

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

CB-3a. If the CB is published, what is the date of publication of the CB?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.

Answer:

03/10/2022

Source:

Daily checking of the Finance Ministry website. The internal date in the file is 29/09/2022.

Comment:

Peer Reviewer

Opinion: Agree

Comments: As this document is not published in Jornal da República, therefore only a focus tracking organization can know the exact date of the publication

Government Reviewer

Opinion: Agree

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

Daily checking of the Finance Ministry website.
The internal date in the file is 29/09/2022.

It is also confirmed by the date established when consulting Javascript in the document link.

Source:

Comment:

Although the CB was published online, hard copies were not distributed to citizens.
Until now not all people understand or know the content in the budget book. The community only knows the total number that they was proposed and approved.

Peer Reviewer

Opinion: Agree

Comments: agree with the answer.

Government Reviewer

Opinion: Agree

CB-4. If the CB is published, what is the URL or weblink of the CB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.

Answer:

https://assets.ctfassets.net/60pzqxyjaawg/2ut3UbwxZIMBthKT6FdRxa/cb0ae2f6330b488435b7304e5b029b98/3.12_Anexo_XX_-_Orcamento_Cidadania.pdf

Source:

Comment:

La'o Hamutuk has archived this document because the MF website has been unstable in the past.
https://www.laohamutuk.org/econ/OJE23/Prop/3.12_Anexo_XX_-_Orcamento_Cidadania.pdf

No Citizens Budget for the 2023 enacted budget was published by early March 2023.
The Citizens Budget for the enacted 2022 budget was published in March 2022 in English and Tetum. It can be downloaded from <https://www.mof.gov.tl/publicationdetails/citizens-budget-2022>. However, no new CB was published after the revision of the 2022 budget in May 2022, which increased spending by almost 50%.

Peer Reviewer

Opinion: Agree

Comments: agree with the answer

Government Reviewer

Opinion: Agree

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2022 People's Guide" or "2023 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:

Orsamentu ba Sidadaun Periodu 2023

Source:

The document itself

Comment:

Peer Reviewer

Opinion: Agree

Comments: agree with the answer

Government Reviewer

Opinion: Agree

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.

Answer:

This CB was produced as part of the EBP for 2023. In the past, a CB has not been published for the proposal, but only for the enacted budget.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

2022

Source:

First Quarter published on 8 Mei 2022: https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_I_TRIMESTRE_2022.pdf

Second Quarter published on 10 August 2022: https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_II_TRIMESTRE_2022.pdf

Third Quarter published on 4 December 2022: https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_III_TRIMESTRE_2022.pdf

Comment:

Since the change in the Unit for Planning, Monitoring, and Evaluation (UPMA) to the Agency for Planning, Motorization, and Evaluation (ANAPMA), The MF did not publish quarterly Execution Reports and Bulletins after 2021.

Please visit this site: https://dbft.gpm.gov.tl/pubinfo/quarter_report?lang=en.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer, since ANAPMA is responsible to the budget monitoring and evaluation, the IYRs are not in Ministry of Finance anymore. Since then, the Prime Minister office has developed a new website for publication of annual plan and IYRs reports.

Government Reviewer

Opinion: Agree

Comments: The MoF publishes since 2021 a monthly budget execution report: <https://www.mof.gov.tl/pagedetails/sintese-de-execucao-orcamental>

IYRs-2. When are the IYRs made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:

c. At least every quarter, and within three months of the period covered

Source:

Comment:

Two of the three quarterly reports were published within two months, but the third quarter report was published more than 2 months after the quarter ended.

Peer Reviewer

Opinion: Agree

Comments: According to Article 110.3(a) of Budget and public Financial Management Framework Law, the Government shall submitted every quarterly report of budget execution to National Parliament within 30 days after the end of a quarter period.

Government Reviewer

Opinion: Agree

Comments: Since 2021 the MoF publishes a monthly budget report in addition to the quarterly report published with ANAPMA: <https://www.mof.gov.tl/pagedetails/sintese-de-execucao-orcamental> However, the reports for september to december 2022 were not published in the MoF website.

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2022 should be entered as 05 September 2022. If the document is not published or not produced, please mark this question "n/a."

Answer:

First Quarter published on 8 Mei 2022: https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_I_TRIMESTRE_2022.pdf

Second Quarter published on 10 August 2022: https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_II_TRIMESTRE_2022.pdf

Third Quarter published on 4 December 2022: https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_III_TRIMESTRE_2022.pdf First Quarter published on 8 Mei 2022: https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_I_TRIMESTRE_2022.pdf

Second Quarter published on 10 August 2022: https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_II_TRIMESTRE_2022.pdf

Third Quarter published on 4 December 2022: https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_III_TRIMESTRE_2022.pdf

Source:

Dalan ba Futuru website https://dbft.gpm.gov.tl/pubinfo/quarter_report

Comment:

For January-August, the Ministry of Finance also published monthly "Synthesis of Budget Execution" (Sintese de Execução Orçamental) reports showing the amounts of money disbursed in various categories.

Peer Reviewer

Opinion: Agree

Comments: The time limit of publication is not regulated by law except the time limit of report submission to Parliament

Government Reviewer

Opinion: Agree

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

Monitoring the ANAPMA website almost every day. Monitoring the MF website almost every day and using the Javascript method.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Only focus budget tracking organization can regularly monitor the government budget documents publication

Government Reviewer

Opinion: Agree

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

If the document is not published at all, researchers should leave this question blank.

Answer:

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_III_TRIMESTRE_2022.pdf
https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_III_TRIMESTRE_2022.pdf
https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_III_TRIMESTRE_2022.pdf

Source:

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_I_TRIMESTRE_2022.pdf
https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_II_TRIMESTRE_2022.pdf
https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_III_TRIMESTRE_2022.pdf

Comment:

These reports are not on the Ministry of Finance website. The reader has to know to look at Dalan ba Futuru, most of which is only available to account-holders (although the IYRs are on the public portion of the site)

Peer Reviewer

Opinion: Agree

Comments: Agreed

Government Reviewer

Opinion: Agree

Comments: The MoF published monthly report is at : <https://www.mof.gov.tl/pagedetails/sintese-de-execucao-orcamental>

IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option “d” applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.

Answer:

c. No

Source:

Comment:

PDF format only.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

IYRs-6a. If the IYRs are not publicly available, are they still produced?

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

n/a

Comment:

One has to know about this other website, which is not mentioned or linked to from the Ministry of Finance website.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2022."

If In-Year Reports are not produced at all, researchers should mark this question "n/a."

Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer:

These was the title for each quarterly documents:

2022 Relatorio do I Trimestre: https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_I_TRIMESTRE_2022.pdf

2022 Relatorio do II Trimestre: https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_II_TRIMESTRE_2022.pdf

2022 Relatorio do III Trimestre: https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_III_TRIMESTRE_2022.pdf These was the title for each quarterly documents:

2022 Relatorio do I Trimestre: https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_I_TRIMESTRE_2022.pdf

2022 Relatorio do II Trimestre: https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_II_TRIMESTRE_2022.pdf

2022 Relatorio do III Trimestre: https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_III_TRIMESTRE_2022.pdf

Source:

To access these documents, visit

https://dbft.gpm.gov.tl/pubinfo/quarter_report?lang=en

Comment:

2022 Relatório do 1 Trimestre

2022 Relatório do 2 Trimestre

In years through 2021, the Ministry of Finance published quarterly budget execution reports and "Expenditure and Revenue Bulletins", but these are no longer public (and may no longer be produced). The new format from UPMA/ANAPMA contains more information about program but less about numeric dollar execution.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

Comments: The montly budget reports produced by the MoF are available at: <https://www.mof.gov.tl/pagedetails/sintese-de-execucao-orcamental> and are called: Sintese de Execucao Orcamental The quarterly bulletins produced by the MoF until 2021 are available at: <https://www.mof.gov.tl/pagedetails/expenditure-and-revenue-quarterly-bulletin-reports>

Researcher Response

Since the new government came into office, quarterly IYRs are at https://dbft.gpm.gov.tl/pubinfo/quarter_report?lang=tl Monthly Sintese reports through August 2022 are at <https://www.mof.gov.tl/publicationdetails/sintese-de-execucao-orcamental-2022>, although reports after August have not been posted online.

IBP Comment

The reviewer's comments are well-noted and appreciated. During an IBP consistency check, to ensure methodological and cross-country consistency, and after a new review, it was noted that the IYRs reports for September to December 2022 were not published on the MoF website. A review of the monthly reports from January to August reveals that most of them were published late (10/18/2022) IBP agrees with the researcher's "Response to Review", therefore, the current response is maintained.

IYRs-8. Is there a "citizens version" of the IYRs?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:**Comment:****Peer Reviewer**

Opinion: Agree

Comments: No citizens version of IYR is produced

Government Reviewer

Opinion: Agree

Researcher Response

none

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

2022 FY 2022

Source:

https://assets.ctfassets.net/60pzqxyjaawg/6Ks1mXDBwdtD193M7N0JQp/7242c550152f5a7a386c579c46ccd0f/The_Pre-Budget_Statement_2023.pdf

Comment:

This document includes both the PBS for 2023 and Mid-Year Report for 2022.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer
Opinion: Agree

MYR-2. When is the MYR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

Answer:

b. Nine weeks or less, but more than six weeks, after the midpoint

Source:

Comment:

The document was published on 1 September, one day less than nine weeks after the midpoint of the year.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

01/09/2022 01/09/2022

Source:

https://assets.ctfassets.net/60pzqxyjaawg/6Ks1mXDBwdtD193M7N0JQp/7242c550152f5a7a386c579c46ccdf0f/The_Pre-Budget_Statement_2023.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

Daily monitoring of MF's website

It is also confirmed by the date established when consulting Javascript in the document link.

Daily monitoring of MF's website

It is also confirmed by the date established when consulting Javascript in the document link.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

https://assets.ctfassets.net/60pzqxyjaawg/6Ks1mXDBwdtD193M7N0JQp/7242c550152f5a7a386c579c46ccdf0f/The_Pre-Budget_Statement_2023.pdf

Source:

<https://www.mof.gov.tl/publicationdetails/the-pre-budget-statement-2023>

Comment:

The document is only available in English.

Peer Reviewer

Opinion: Agree

Comments: Article 66.5 of the Budget and financial management Framework Law required to Ministry of Finance to elaborate and published a mid year report every year.

Government Reviewer

Opinion: Agree

MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Comment:

PDF format only

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

MYR-6a. If the MYR is not publicly available, is it still produced?

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer:

n/a

Source:

Comment:

It was produced in PDF's format and English version only.

Peer Reviewer

Opinion: Agree

Comments: It's a mandatory for Ministry of Finance to produce and published it

Government Reviewer

Opinion: Agree

MYR-7. If the MYR is produced, please write the full title of the MYR.

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2021/22" or "Mid-Year Report on the 2022 National Budget."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Pre-Budget Statement 2023 including the 2022 Mid-Year Report

Source:

Pre-Budget Statement 2023 including the 2022 Mid-Year Report:

https://assets.ctfassets.net/60pzqxyjaawg/6Ks1mXDBwdtD193M7N0JQp/7242c550152f5a7a386c579c46ccdf0f/The_Pre-Budget_Statement_2023.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

MYR-8. Is there a "citizens version" of the MYR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: No a citizen version of the MYR is produced

Government Reviewer

Opinion: Agree

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

2021

Source:

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Financeiro_2021.pdf

Comment:

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Financeiro_2021.pdf

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

Comments: YER from 2020 can also be used:

https://assets.ctfassets.net/60pzqxyjaawg/45X50N415kLumAqusPlyly/2c2a38c85b85e40f1152f5312512dfbc/Conta_Geral_do_Estado_Ano_Financeiro_De_2020.pdf

Researcher Response

We used the most recent YER that was published before the cutoff date. Earlier reports are irrelevant.

IBP Comment

The reviewer's comment is well-noted and appreciated. Per the OBS guidelines on public availability, researchers should assess the most recently released version of each of the eight key budget documents, as long as the document meets its publication deadline and is published before the cut-off date. If the government fails to publish the document by its deadline, researchers should not use a previously released document that concerns an earlier fiscal year. For this assessment, the appropriate fiscal year to consider is 2021.

YER-2. When is the YER made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

Answer:

d. The YER is not released to the public, or is released more than 12 months after the end of the budget year

Source:

This report was not posted to the MF website until January 2023, even though the internal date in the file is July 2022, which is presumably when it was presented to Parliament and the Court of Appeal, but not made public. The Appendix to this report was posted on the MF website on 25 July 2022. We believe that the late publication of this report itself is a consequence of the destruction and gradual reconstruction of the Ministry of Finance website, so we decided to provide the link even though it was not actually published online until a few days after the OBS cutoff date.

Comment:

Peer Reviewer

Opinion: Agree

Comments: The YER is produced and submitted to the Court of Appeal as the General State Account which is according to the article 105 stated that the Government submitted a General State Account to Parliament for approval and to the Court of Appeals for certification within six months after the end of fiscal year

Government Reviewer

Opinion: Disagree

Suggested Answer: c. More than nine months, but within 12 months, after the end of the budget year

Comments: The YER 2021 was published in the MoF website in 19/10/2022 (information retrieved by consulting with MoF IT team). If the YER 2021 is considered posted in January 2023, then it was after the OBS cut off date and YER 2020 should be used instead, not YER 2021.

IBP Comment

The reviewer's comment is well-noted and appreciated. Per the OBS guidelines on public availability, researchers should assess the most recently released version of each of the eight key budget documents, as long as the document meets its publication deadline and is published before the cut-off date. If the government fails to publish the document by its deadline, researchers should not use a previously released document that concerns an earlier fiscal year. For this assessment, the appropriate fiscal year to consider is 2021. Additionally, according to the Open Budget Survey methodology, to be considered publicly available and accepted by the Open Budget Survey, government budget documents must meet a set of minimum standards regarding content, availability and timeliness. These standards ensure that the public, including civil society, the media and other interested individuals or groups have open and non-discriminatory access to the government's original budget documents. Budget documents must be published on time so that the information they contain is useful and relevant, both to the government itself and to the public. In light of the researcher's findings, further consultation with the researcher team, and subsequent revisions, in accordance with OBS guidelines, it is determined the following: "The MoF website was taken down and reconstructed during 2022, and many documents were not accessible during much of that year (see <https://laohamutuk.blogspot.com/2022/08/transparency-requires-information-not.html>)." In this sense, it is determined the YER was not publicly available, the current answer is upheld.

YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

Source:

The actual date was the first week of January 2023, from regular monitoring of the MF website, beyond the OBS cutoff date.

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Financeiro_2021.pdf

The data is referred to General State Account Report.

Comment:

See previous comment.

Peer Reviewer

Opinion: Agree

Comments: It's mean that the YER is produced internally only.

Government Reviewer

Opinion: Disagree

Suggested Answer: The YER 2021 was published in the MoF website in 19/10/2022.

Comments: The YER 2021 was published in the MoF website in 19/10/2022 (information retrieved by consulting with MoF IT team). If the YER 2021 is considered posted in January 2023, then it was after the OBS cut off date and YER 2020 should be used instead, not YER 2021.

IBP Comment

The reviewer's comment is well-noted and appreciated. Please see IBP's response in YER-1 and YER-2. It is determined the YER was not publicly available, the current answer is upheld.

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

Regular checking of the MF's website (although this was not done during the holidays, so it was somewhere between 27/12/2022 and 10/01/2023. Although the date in the PDF properties is 27/07/2022, it was not published online at that time, when the MF website was in the midst of being destroyed and gradually reconstructed. Although Appendix 2 of this document was posted in July 2022, the document itself was not.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Disagree

Suggested Answer: The YER 2021 was published in the MoF website in 19/10/2022 (information retrieved by consulting with MoF IT team). The YER 2021 was published in the MoF website in 19/10/2022 (information retrieved by consulting with MoF IT team). If the YER 2021 is considered posted in January 2023, then it was after the OBS cut off date and YER 2020 should be used instead, not YER 2021.

Comments: The YER 2021 was published in the MoF website in 19/10/2022 (information retrieved by consulting with MoF IT team). If the YER 2021 is considered posted in January 2023, then it was after the OBS cut off date and YER 2020 should be used instead, not YER 2021.

IBP Comment

The reviewer's comment is well-noted and appreciated. Please see IBP's response in YER-1 and YER-2. It is determined the YER was not publicly available, the current answer is upheld.

YER-4. If the YER is published, what is the URL or weblink of the YER?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Financieiro_2021.pdf

Source:

That URL referring to the 2021 YER document.

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Financieiro_2021.pdf

Appendix 2:

https://downloads.ctfassets.net/60pzqxyjaawg/7L75uL6KQRiXNcrFnRwQlf/369525dc847d334269307eb3f662ed25/Apendice_2_Final_2021.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

Comment:
PDF format only

Peer Reviewer

Opinion: Agree
Comments: Agree with the answer

Government Reviewer

Opinion: Disagree
Suggested Answer: c. No

Comments: The YER 2021 was published in the MoF website in 19/10/2022 (information retrieved by consulting with MoF IT team). If the YER 2021 is considered posted in January 2023, then it was after the OBS cut off date and YER 2020 should be used instead, not YER 2021. Both the YER 2021 or the YER 2020 do not have numerical data available in a machine readable format.

IBP Comment

The reviewer's comment is well-noted and appreciated. Please see IBP's response in YER-1 and YER-2. It is determined the YER was not publicly available, the current answer is upheld.

YER-6a. If the YER is not publicly available, is it still produced?

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

c. Produced for internal purposes/use only

Source:

The YER report is published on the MF website, although it can be late or hard to find. In the current version of the site, which was redesigned in 2022 and is gradually being reconstructed, these reports are available from <https://www.mof.gov.tl/pagedetails/conta-geral-do-estado-rdtl> . The YER report for 2021 was not accessible online until January 2023, although the file itself is dated 27 July 2022.

Comment:

The OBS uses a deadline to standardize the investigation and ensure comparability. Documents are not accepted if published after this date. In this sense, given that as of December 31, 2022, the YER 2021 was not publicly available, for cross-country comparability this is assessed as "Produced for internal purposes/use only".

Peer Reviewer

Opinion: Agree
Comments: It's produced and published after the timeframe limit established by the OBS standard.

Government Reviewer

Opinion: Disagree
Suggested Answer: e. Not applicable (the document is publicly available)

Comments: The YER 2021 was published in the MoF website in 19/10/2022 (information retrieved by consulting with MoF IT team). If the YER 2021 is considered posted in January 2023, then it was after the OBS cut off date and YER 2020 should be used instead, not YER 2021. The YER is always made public and is not only for internal purpose/use only. Even in the logic of the researcher it should be "a. Produced but made available online to the public too late (published after the acceptable time frame)" and not "c. Produced for internal purposes/use only".

Researcher Response

The MoF website was taken down and in the process of reconstruction during 2022, and many documents were not accessible during much of that year (see <https://laohamutuk.blogspot.com/2022/08/transparency-requires-information-not.html>). If the MoF IT team posted a document to the website but did not provide any index file or logical link to it, we do not consider it available online until the public can find it. However, we agree that (a) could be a better answer than (c).

IBP Comment

The reviewer's comment is well-noted and appreciated. Please see IBP's response in YER-1 and YER-2. It is determined the YER was not publicly available, the current answer is upheld. A relevant methodological aspect to consider is that the Open Budget Survey uses a cut-off date to standardize the research and ensure comparability. The OBS 2023 assesses only documents published and events, activities, or developments that took place through 31 December 2022; any actions occurring after this date are not accounted for in the 2023 survey results. This enables the Open Budget Survey to provide a snapshot of budget transparency at a particular point of time. The research cut-off date for the Open Budget Survey 2023 is 31 December 2022. In that sense, with the background provided by the researcher, it is sufficiently proven that as of the cut-off date of December 31, 2020, the document was, at least, being prepared by the administration, which makes it possible to presume that as of that date, the document was available for internal purposes.

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: The YER is considered as the General State Account in the Budget and financial management framework law, especially in the Article 105 The Article 107.2 of the public and financial management framework law required to the Government to ensure a publication of the General State Account within 30 days after Parliament approval. This document has published after 12 months of the end of the 2021 fiscal year

Comments: As the tracker was selected the option "c" in the previous question then the tracker has to be consistent with his/her previous answer by justify why he/she determined that the YER is produced for internally use.

Government Reviewer

Opinion: Agree

Comments: The YER 2021 was published in the MoF website in 19/10/2022 (information retrieved by consulting with MoF IT team). If the YER 2021 is considered posted in January 2023, then it was after the OBS cut off date and YER 2020 should be used instead, not YER 2021.

IBP Comment

The reviewer's comment is well-noted and appreciated. Please see IBP's response in YER-1 and YER-2. It is determined the YER was not publicly available, the current answer is upheld.

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2022" or "Annual Report 2021 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

CONTA GERAL DO ESTADO ANO FINANCEIRO DE 2021

Source:

CONTA GERAL DO ESTADO ANO FINANCEIRO DE 2021:

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Financieiro_2021.pdf

Comment:**Peer Reviewer**

Opinion: Agree

Comments: It's published after the timeframe limit of publication according to OBS standard.

Government Reviewer

Opinion: Agree

YER-8. Is there a "citizens version" of the YER?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:**Comment:****Peer Reviewer**

Opinion: Agree

Comments: No citizens version of YER is produced

Government Reviewer

Opinion: Agree

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

2021

Source:

We get this information from this official web: <https://www.tribunais.tl/pareceres/>

More specific for AR only FY 2021: <https://www.tribunais.tl/wp-content/uploads/2022/12/RPCGE-2021.pdf>

Comment:

This document is not quite well disseminated, and sometimes is difficult to access in the website. It is also available from <https://www.laohamutuk.org/econ/OGE21/exec/RPCGE-2021.pdf>

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

AR-2. When is the AR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:

b. 12 months or less, but more than six months, after the end of the budget year

Source:

<https://www.tribunais.tl/wp-content/uploads/2022/12/RPCGE-2021.pdf>

Comment:**Peer Reviewer**

Opinion: Agree

Comments: According to the Article 107 of the Budget and financial management framework law, the Government shall published the General State Account in the Government Gazette - Jornal da República, together with opinion of the Court of Appeals

Government Reviewer

Opinion: Agree

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

06/12/2022

Source:

Regular checking of the court website.

Relatorio e Parecer sobre a conta Geral do Estado De 2021: <https://www.tribunais.tl/wp-content/uploads/2022/12/RPCGE-2021.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

Regular checking of the court website.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

AR-4. If the AR is published, what is the URL or weblink of the AR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<https://www.tribunais.tl/wp-content/uploads/2022/12/RPCGE-2021.pdf>

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

AR-6a. If the AR is not publicly available, is it still produced?

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Relatorio e Parecer sobre a Conta Geral Do Estado de 2021

Source:

Relatorio e Parecer sobre a Conta Geral Do Estado de 2021: <https://www.tribunais.tl/wp-content/uploads/2022/12/RPCGE-2021.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer
Opinion: Agree

AR-8. Is there a "citizens version" of the AR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento>). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.

Answer:

a. Yes

Source:

Ministry of Finance website: <https://www.mof.gov.tl/>

Government website: <http://timor-leste.gov.tl>

SAI (and other courts): <https://www.tribunais.tl/>

Official gazette (Jornal da Republica): <http://www.mj.gov.tl/jornal/>

Transparency portal: <http://budgettransparency.gov.tl/public/index> has provided information about the revenues and expenditure of each fiscal year and includes execution but has not worked for months and is being redesigned.

ANAPMA web "Dalan ba Futuru: https://dbft.gpm.gov.tl/gov8/pubinfo/quarter_report?lang=en

Comment:

In the past year, the MF has changed the model of their website which is full of nice pictures, but some information is missing and not updated. Therefore, we often do daily downloads to ensure that the information has been properly recorded by us, but not the government itself.

The NGO website <http://www.laohamutuk.org/DVD/DVDIndexEn.htm#OJE> has most of these documents in a better-organized and more accessible format than the government websites provide, although some have not been officially published.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see:

<http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:

d. No, neither expenditure or revenue data can be downloaded as a consolidated file

Source:

Formerly available at: <http://www.budgettransparency.gov.tl/public/index>

Comment:

As of March 2023, the Transparency Portal has not been accessible for several months. It is being redesigned, partly to incorporate the new program-based budgeting system. We do not know what it will look like in the future, or what will be downloadable.

Unfortunately, in the old design, the dates attached to particular items were often incorrect. It also did not allow a download of a single file except for top-level data, but by drilling down through many menus it was possible to find fairly detailed revenue and expenditure data.

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Comments: Actually the transparency portal is working. These data can be downloaded as Excell or Ms. Word and PDF formats

Government Reviewer

Opinion: Agree

Comments: All the information presented in the Budget Transparency Portal can be exported as Excel file, but not consolidated information, only single page information, which only shows one level of data.

IBP Comment

The reviewer's comment is well-noted and appreciated. Upon further consultation with the researcher and subsequent revisions, in accordance with OBS guidelines, it is determined the following: "As of the cutoff date for the survey, the Transparency Portal was not working, although it did come back up months later, when the peer review was done." Accordingly, the current response of "D" is maintained.

GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Answer:

d. No, neither expenditure or revenue data can be downloaded for multiple years in consistent formats

Source:

Comment:

The portal not working and is currently in the process of redesign. We do not know what will be possible in the new version -- other MF websites became less accessible when they were redesigned.

Starting with the 2022 and 2023 state budgets, the system of categorizing expenditure was change to a "program-based" system. We do not know how compatible the redesigned portal will be with data from past years.

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Comments: The portal is working and all data by years still there and can be downloaded

Government Reviewer

Opinion: Agree

Researcher Response

The portal may have been working when the peer reviewer used it, but it was not when the survey was done. Even when it works, the disaggregated data is only available in small pieces, and one year at a time.

IBP Comment

The reviewer's comment is well-noted and appreciated. Upon further consultation with the researcher and subsequent revisions, in accordance with OBS guidelines, it is determined the following: "As of the cutoff date for the survey, the Transparency Portal was not working, although it did come back up months later, when the peer review was done." Accordingly, the current response of "D" is maintained.

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

GQ-1d asks the researcher to list any government websites or portals where infographics/visualizations or other similar tools used to simplify data access and analysis are present. For example, in South Africa the Vulekamali portal (<https://vulekamali.gov.za>) is a project by the National Treasury which contains visualizations of the Consolidated Budget Summary, by departments budget, by division of revenue and by infrastructure budget distribution. (See for example <https://vulekamali.gov.za/2022-23/national/departments/basic-education/>). Other countries that have developed portals that include fiscal visualization and graphics include: Brazil's Transparency Portal (<https://portaldatransparencia.gov.br/>), which presents line graphs, bar graphs, pie charts, and visual maps of electronic invoices, public expenditure, public revenue, annual budget, transferred resources, resources transferred by location of beneficiary, among other information. (<https://portaldatransparencia.gov.br/orcamento> and <https://portaldatransparencia.gov.br/transferencias>). Additionally, United States Department of the Treasury, Fiscal Data portal (<https://fiscaldata.treasury.gov/>) is a one-stop shop for federal financial data that uses charts, exhibits, and figures.

Answer:

b. No

Source:

Currently is not working at all.

Comment:

In the old design, you could click on a button under "Charts" on a given page and get a chart, but it was not very useful. We do not know what the new one will allow.

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: The portal is working and there is a infographic that show how much percentage of the budget execution in any particular year. You only click the charts or gráficos and the infographic data will automatically appeared

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: Budget Transparency Portal presents infographics/visualizations or other similar tools used to simplify data access and analysis.
<http://www.budgettransparency.gov.tl/public/index?&lang=pt>

Researcher Response

We stand by our answer. The portal was off line for months during the time the survey assessment was being done.

IBP Comment

The reviewer's comment is well-noted and appreciated. Upon further consultation with the researcher and subsequent revisions, in accordance with OBS guidelines, it is determined the following: "As of the cutoff date for the survey, the Transparency Portal was not working, although it did come back up months later, when the peer review was done." Accordingly, the current response of "D" is maintained.

GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org:8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://finance.gov.mk/wp-content/uploads/2009/05/Audit-law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

In 2022, the budgeting system and process was redesigned by Law no 2/2022 of 10 February on Budget and Financial Management.,
https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_I_NO_7_A.pdf

Subsidiary regulations are still under development -- the most recent one for 2023 is Decree-Law 1/2023 of 25 January:

https://www.mj.gov.tl/jornal/public/docs/2023/serie_1/SERIE_I_NO_3.pdf

For 2022, it was Government Decree 13/2022 of 18 January

https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_I_NO_3_C.pdf

Comment:

Information on the process of enacting this law, and some of its strengths and weaknesses, is at

<https://www.lashamutuk.org/econ/OGE22/21OGE22.htm#LEO>. Although it has some provisions for transparency (Articles 7, 52.4, 55, 56.2, 98, 107) it has almost nothing on public participation (only article 45 on the planning options law).

There are also specific laws relating to Petroleum Revenue transparency, and the country publishes EITI reports.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

Comments: Law 2/2022, of February 10, State General Budget and PFM Framework Law, has several provisions on transparency, publicity, publication of information and consultation. Article 7 (Transparency), Article 45 (2) on consultation of citizens, Article 55 (Publication), Article 56 (Publicity), Article 98 (Publicity and publication of changes), Article 107 (Publication) and Article 52 (4) on citizens budget. Accessible at: https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_I_NO_7_A.pdf

GQ-3. Is there at least one additional law regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. For more information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, see: <https://www.rti-rating.org/country-data/> and <https://www.constituteproject.org/>.

Answer:

a. Yes

Source:

Timor-Leste Constitution Articles 40 (freedom of information), 41 (freedom of the press), 46 (right to political participation)

http://www.mj.gov.tl/jornal/public/docs/ConstituicaoRDTL_Portugues.pdf

Constitution Article No. 6(c) defends democracy and popular participation as a fundamental objective of the state.

Decree-law 43/2016 on access to official documents: http://www.mj.gov.tl/jornal/public/docs/2016/serie_1/SERIE_I_NO_40a.pdf.

Comment:

These laws remain in force, but sometimes public information is limited. The government doesn't have a culture of transparency, and many civil servants, Parliamentarians and officials are reluctant to provide information or hold genuine public consultations.

In January 2023, the MF published its "Timor-Leste Public Finance Management Reform Strategy 2022-2027" in English only, available at https://assets.ctfassets.net/60pzqxyjaawg/334tavFGAtbK4sltvNk6Iz/2835540811744efc6742ea993cedf568/Timor-Leste_Public_Financial_Management_Reform_Strategy_2022-2027.pdf

It recognizes some weaknesses and recommends several improvements in transparency and public participation (especially by other organs), but these have yet to be enacted or implemented.

Peer Reviewer

Opinion: Agree

Comments: Agree with to the answer

Government Reviewer

Opinion: Agree

1. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

GUIDELINES:

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all

expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:

b. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/3BNDFuHuSTr5goEFk4rddx/f94fa41c4fe364f3e15815f37cb9008f/2-_Livru_Desenvolvimento_Orcamentais.pdf

Please also see in the annual plan book 2:

https://assets.ctfassets.net/60pzqxyjaawg/2wCsxtQT9wM0oRdsFse5Qs/e97fe6904e723039025138c62d7abe35/3.2_Anexo_XI_-_Plano_Anuais.pdf
Which explains several parts of the program and sub-programs that exist in certain administrations.

Comment:

Since 2022, the book model presented is slightly different from the previous year, but the distribution of information based on unit administration is still the same as before in books 4A and 4B, but there are no projections for other years, there is only the actual budget.

However, there is still no information for other institutions that are classified as state companies.

Peer Reviewer

Opinion: Agree

Comments: Agree with to the answer.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Comments: With the enactment of Law 2/2022, State General Budget and PFM Framework Law, all the expenditure of the budget is classified by program, and administrative (called organic in the law), economic and functional classifications. Both EBP 2022 and EBP 2023 presents all expenditure by administrative classification.

IBP Comment

The reviewer's comment is well-noted and appreciated. Upon further consultation with the researcher and subsequent revisions, in accordance with OBS guidelines, it is determined the presented information is not sufficient to change the score. Per researcher additional insight "Public transfers to institutions (i.e. state-owned enterprises or autonomous agencies such as Timor GAP E.P., IPG and ANPM [under the Ministry of Petroleum and Natural Resources], EDTL, E.P. and BTL, E.P. [Ministry of Public Works]) are a significant part of the budget, and no information is presented as to how this money will be allocated among or within those entities. That is why the correct answer is (b) and not (a)." The current response of "B" is upheld.

2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

PPL: https://assets.ctfassets.net/60pzqxyjaawg/3nZdM8itLz3SCPGPjdcxRb/19a8e670bf71e65b1be2c5927e866e9c/0_-_PPL_OGE_2023.pdf (Table III by functional classification, pages 18-20)

Comment:

This book contains the appropriation of program-based budget.

Peer Reviewer

Opinion: Agree

Comments: Agree with to the answer

Government Reviewer

Opinion: Agree

Comments: With the enactment of Law 2/2022, State General Budget and PFM Framework Law, all the expenditure of the budget is classified by program, and administrative (called organic in the law), economic and functional classifications. Expenditure by administrative classification and program is presented in table V for Central Government, Table VIII for Social Security and Table XI for Regional Government of the annual State Budget Law.

3. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?*GUIDELINES:*

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

Answer:

a. Yes, the functional classification is compatible with international standards.

Source:

PPL: https://assets.ctfassets.net/60pzqxyjaawg/3nZdM8itLz3SCPGPjdcxRb/19a8e670bf71e65b1be2c5927e866e9c/0_-_PPL_OGE_2023.pdf (Table III by functional classification, pages 18-20)

Comment:**Peer Reviewer**

Opinion: Agree

Comments: Agree with to the answer

Government Reviewer

Opinion: Agree

Comments: With the enactment of Law 2/2022, State General Budget and PFM Framework Law, all the expenditure of the budget is classified by program, and administrative (called organic in the law), economic and functional classifications. The functional classification is the COFOG

presented in IMF GFS Manual, just translated into Portuguese. Expenditure for the whole General Government by functional classification is presented in table III of the annual State Budget Law.

4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

PPL: https://assets.ctfassets.net/60pzqxyjaawg/3nZdM8itLz3SCPGPjdcxRb/19a8e670bf71e65b1be2c5927e866e9c/0_-_PPL_OGE_2023.pdf (table VI, page 42)

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

Comments: With the enactment of Law 2/2022, State General Budget and PFM Framework Law, all the expenditure of the budget is classified by program, and administrative (called organic in the law), economic and functional classifications. Expenditure by economic classification is presented in table VI for Central Government, Table IX for Social Security and Table XII for Regional Government of the annual State Budget Law.

5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

GUIDELINES:

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

Answer:

a. Yes, the economic classification is compatible with international standards.

Source:

PPL: https://assets.ctfassets.net/60pzqxyjaawg/3nZdM8itLz3SCPGPjdcxRb/19a8e670bf71e65b1be2c5927e866e9c/0_-_PPL_OGE_2023.pdf (page 42-44)

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

Comments: With the enactment of Law 2/2022, State General Budget and PFM Framework Law, all the expenditure of the budget is classified by program, and administrative (called organic in the law), economic and functional classifications. The economic classification is compatible with the economic classification presented in IMF GFS Manual, although it has considerably more detail.

6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

GUIDELINES:

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

Answer:

b. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.

Source:

this book give overall information based on programs:

https://assets.ctfassets.net/60pzqxyjaawg/3nZdM8itLz3SCPGPjdcxRb/19a8e670bf71e65b1be2c5927e866e9c/0_-_PPL_OGE_2023.pdf

and in the annual plan book: also provide all expenditure for the programs and sub-programs:

https://assets.ctfassets.net/60pzqxyjaawg/2wCsxtQT9wMOoRdsFse5Qs/e97fe6904e723039025138c62d7abe35/3.2_Anexo_XI_-_Plano_Anuais.pdf

Comment:

Transfers to Public Companies (Empreza Publika) such as for water, electricity, and oil and gas, are not broken down by program

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, programs accounting for all expenditures are presented.

Comments: With the enactment of Law 2/2022, State General Budget and PFM Framework Law, all the expenditure of the budget is classified by

program, and administrative (called organic in the law), economic and functional classifications. Expenditure by administrative classification and program is presented in table V for Central Government, Table VIII for Social Security and Table XI for Regional Government of the annual State Budget Law. Budget programs are regulated by Government Decree 18/2022, of May 19:
https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_L_NO_19.pdf

IBP Comment

The reviewer's comment is well-noted and appreciated. Upon further consultation with the researcher and subsequent revisions, in accordance with OBS guidelines, it is determined the presented information is not sufficient to change the score. Per the researcher additional insight "transfers to Public Companies (Empreza Publika) are not broken down by program". The current response of "B" is upheld.

7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Answer:

d. No, multi-year expenditure estimates are not presented by any expenditure classification.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/6UzAwzJmpdLpc5i13eS7a/896c8e0989d30d78a3aca9cf1a987083/3.13_Sintese_OGE_2023.pdf

Comment:

Only total expenditures for the Central Administration, with no classifications, are estimates in the last table of that document.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

Comments: Expenditures for General Government sub-sectors is presented for 5 years, but not by individual entity of the administrative classification.

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

None of the above

Source:

Comment:

Only total expenditures for the Central Administration, with no classifications, are estimates in the last table of that document.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

GUIDELINES:

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

***A note for francophone countries:** "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

c. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/3nZdM8itLz3SCPGPjdcxRb/19a8e670bf71e65b1be2c5927e866e9c/0_-_PPL_OGE_2023.pdf and other documents do not contain this information.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

Comments: Multi-year estimates for the programs of the Infrastructure Fund, which concentrates the majority of capital spending of the Budget are presented for 5 years. On Budget 2023 it accounted for 9,70% of the budget

https://assets.ctfassets.net/60pzqxyjaawg/4uSxrRYDW8TjL8iPJiX3MQ/4304c1b2bd91ca2208303a14d7cd385b/3.4_Anexo_XX_-_Infrastrcture_Fund_Eng.pdf

IBP Comment

The reviewer's comments are well-noted and appreciated. In an IBP consistency review, and for the purposes of methodological and cross-country consistency, the information presented is further reviewed, and the response is adjusted from "D" to "C" based on the programmatic presentation under the Infrastructure Fund. See pages 20 and 22: Annex 1: The State Budget of the Infrastructure Fund by Programs and Projects for 2023.

9. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

GUIDELINES:

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

b. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.

Source:

[1]https://assets.ctfassets.net/60pzqxyjaawg/2mTp6IEWscsRTIhNKbACUd/18d6ffa9b316b29afccf00111975235a/1_-_Livru_Relat_rio_OGE_2023.pdf, table 15 and figure 11, and related text.

Additional information about the Petroleum Fund is at

https://assets.ctfassets.net/60pzqxyjaawg/1Kjhbihwuo9XW5TXzgc9S/5bbb0830a2ca8a6b523d20a242b85a3f/3.1_Anexo_V_VI_VII_VIII_IX_-_Informacao_Petrolifero_Eng.pdf and on pages 54-58 of the document referenced above [2].

Comment:

Revenues including transfers from the SWF (which covers 80% of the budget), taxes, customs duties, and fees paid by companies to the central government are included, but income to public enterprises are not.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Comments: All individual sources of tax revenue for the budget year are presented on table IV of the annual State Budget Law.

https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_L_NO_51_A.pdf

IBP Comment

The reviewer's comment is well-noted and appreciated. Upon further consultation with the researcher and subsequent revisions, the researcher team expressed that "we stand by our answer, for the reasons explained above. Table IV is for the Central Administration; other tables apply to Social Security and RAEOA. However, none of them include the tax and other revenues which are collected and deposited into the sovereign wealth (Petroleum) Fund, which is part of the state. Only transfers out of the SWF are listed, but these are not "revenues." Since in light of the researcher's findings, in accordance with OBS guidelines, it is determined that not all individual sources are displayed, the current response of "B" is maintained. Additionally, is highlighted that the government is quoting the EB document, and in this question we are examining the EBP (Budget Proposal).

10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

GUIDELINES:

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

b. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/2mTp6IEWscsRTIhNKbACUd/18d6ffa9b316b29afccf00111975235a/1_-_Livru_Relat__rio_OGE_2023.pdf

Comment:

The Petroleum Fund supplies more than 2/3 of non-tax revenues. Unlike in previous years, the Proposed 2023 Budget does not include detailed revenue estimates for other non-tax sources.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

Comments: All individual sources of not tax revenue for the budget year are presented on table IV of the annual State Budget Law.

https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_I_NO_51_A.pdf

IBP Comment

The reviewer's comment is well-noted and appreciated. It is highlighted that the government is quoting the EB document, and in this question, we are examining the EBP (Budget Proposal). Upon further consultation with the researcher and subsequent revisions of the EBP, the researcher team expressed that "neither the EBP nor the law disaggregates money deposited into the SWF." Since in light of the researcher's findings, in accordance with OBS guidelines, it is determined that not all individual sources are displayed, the current response of "B" is maintained.

11. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:

b. No, multi-year estimates of revenue are not presented by category.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/6UzAwzJmpdLLpc5i13eS7a/896c8e0989d30d78a3aca9cf1a987083/3.13_Sintese_OGE_2023.pdf only presents estimates of total "domestic revenue" but does not categorize it.

Comment:

Peer Reviewer

Opinion: Agree

Comments: The Article 41.2(g) and 41.2(r) of the Budget and Public Financial Management Framework Act stated that EBF shall include the projection of taxes revenues.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, multi-year estimates of revenue are presented by category.

Comments: Multi-year estimates by general categories (Taxa, loans, grants, Transfer from the Petroleum Fund and Treasury balance) are presented on the Report of the draft annual State Budget Law (page 44).

https://assets.ctfassets.net/60pzqxyjaawg/5D0dwz8C14WqimEYIFbPMx/f30b60c41e6d987038b2c358a2899a1f/1_-_Budget_Book_Report_-_ENG.pdf

IBP Comment

The reviewer's comment is well-noted and appreciated. It is highlighted that the government is quoting the EB document, and in this question, we are examining the EBP (Budget Proposal). Upon further consultation with the researcher and subsequent revisions of the EBP, the information regarding revenues is not categorized. In light of the researcher's findings, in accordance with OBS guidelines, the current response of "B" is maintained.

12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:

b. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/6UzAwzJmpdLLpc5i13eS7a/896c8e0989d30d78a3aca9cf1a987083/3.13_Sintese_OGE_2023.pdf
and

https://assets.ctfassets.net/60pzqxyjaawg/2mTp6IEWscsRTIhNKbACUd/18d6ffa9b316b29afccf00111975235a/1_-_Livru_Relat__rio_OGE_2023.pdf

Comment:

The expected transfers from the Petroleum Fund (SWF), which comprise more than 2/3 of all revenues, are estimated. However, other ("domestic") revenues (other than loans or donor budget support) are not disaggregated in a table, although they are illustrated graphically in Figure 11 of the "Relatoriu" listed as the second document above.

In consultation with IBP, it was decided this graph is not a sufficient "presentation" of disaggregation by individual sources.

Peer Reviewer

Opinion: Agree

Comments: The Article 41.2(g) and 41.2(r) of the Budget and Public Financial Management Framework Act stated that EBF shall include the projection of taxes revenues.

Government Reviewer

Opinion: Agree

13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- *the amount of net new borrowing required during the entire budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the entire budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented for the entire budget year.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/2mTp6IEWscsRTiHnKbACUd/18d6ffa9b316b29afccf00111975235a/1_-_Livru_Relat__rio_OGE_2023.pdf, table 15.

also

https://assets.ctfassets.net/60pzqxyjaawg/QY5XAjgDikiJg6EmLzVxa/555e41ffa19e5385afb9609563d76f9f/3_-_Livru_do_Elementos_Informativas.pdf, Annex XIV table 4, and Figura 1: Estoque da Dívida Externa, US\$ milhões, p. 37

Comment:

Peer Reviewer

Opinion: Agree

Comments: Article 46.3(d) of Budget and Public Financial and Management Framework act: "A programação orçamental plurianual estabelece: O limite da dívida pública para o ano orçamental seguinte e para os quatro anos subsequentes, em valores absolutos e percentuais do produto interno bruto."

Government Reviewer

Opinion: Agree

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year
The central government's total debt burden at the end of the budget year
The interest payments on outstanding debt for the budget year

Source:

https://assets.ctfassets.net/60pzqxyjaawg/2mTp6IEWscsRTIhNKbACUd/18d6ffa9b316b29afccf00111975235a/1_-_Livru_Relat__rio_OGE_2023.pdf
table 15
also
https://assets.ctfassets.net/60pzqxyjaawg/QY5XAjgDikiJg6EmLzVxa/555e41ffa19e5385afb9609563d76f9f/3_-_Livru_do_Elementos_Informativas.pdf, Annex XIV table 4

Comment:

Peer Reviewer

Opinion: Agree

Comments: Specifically, the Article 17 of Budget and Public Financial and Management Framework act regulate the public debt and publication of its information required to the EBF.

Government Reviewer

Opinion: Agree

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the

composition of the debt outstanding at the end of the budget year.

Answer:

a. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/2mTp6IEWscsRTIhNKbACUd/18d6ffa9b316b29afccf00111975235a/1_-_Livru_Relat__rio_OGE_2023.pdf
also

https://assets.ctfassets.net/60pzqxyjaawg/QY5XAjgDikiJg6EmLzVxa/555e41ffa19e5385afb9609563d76f9f/3_-_Livru_do_Elementos_Informativas.pdf, Annex XIV (pages 28-40)

Comment:

Peer Reviewer

Opinion: Agree

Comments: Its regulated by the Article 17 and also by other articles such Article 41 and 46 of the Budget and Public Financial Management Framework act.

Government Reviewer

Opinion: Agree

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in the Executive's Budget Proposal:

Answer:

Interest rates on the debt

Maturity profile of the debt

Whether the debt is domestic or external

Information beyond the core elements (please specify)

Source:

https://assets.ctfassets.net/60pzqxyjaawg/2mTp6IEWscsRTIhNKbACUd/18d6ffa9b316b29afccf00111975235a/1_-_Livru_Relat__rio_OGE_2023.pdf
and

https://assets.ctfassets.net/60pzqxyjaawg/QY5XAjgDikiJg6EmLzVxa/555e41ffa19e5385afb9609563d76f9f/3_-_Livru_do_Elementos_Informativas.pdf, Annex XIV (pages 28-40)

Comment:

The debt is broken down by project and by lender, and repayments are projected for three years after the budget year.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)”

GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget’s revenue and expenditure estimates, asking whether “core” information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

While the core macroeconomic information should be a standard feature of the Executive’s Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the macroeconomic forecast is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/6UzAwzJmpdlLpc5i13eS7a/896c8e0989d30d78a3aca9cf1a987083/3.13_Sintese_OGE_2023.pdf
https://assets.ctfassets.net/60pzqxyjaawg/2mTp6IEWscsRTIhNKbACUd/18d6ffa9b316b29afccf00111975235a/1_-_Livru_Relat_rio_OGE_2023.pdf
pages 13-17

Comment:

Although forecasts for real GDP growth and inflation are published, there is no indication that this has any relationship to the budget projections. There is no forecast for other elements, although some additional historic information is included.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Comments: Information on GDP and its components, inflation, interest rates, amount of credit and employment is presented in the Report of the draft annual Budget Law. https://assets.ctfassets.net/60pzqxyjaawg/5D0dwz8C14WqimEYIFbPMx/f30b60c41e6d987038b2c358a2899a1f/1_-_Budget_Book_Report_-_ENG.pdf

IBP Comment

The reviewer’s comment is well-noted and appreciated. It is highlighted that the government is quoting the EB document, and in this question, we are examining the EBP (Budget Proposal). Upon further consultation with the researcher and subsequent revisions of the EBP, it is confirmed that information about nominal GDP levels, and forecasts of interest rates for 2023 is not presented. Information about interest rates is only presented till mid-2022. In light of the researcher’s findings, in accordance with OBS guidelines, the current response of “C” is maintained.

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive’s Budget Proposal:

Answer:

Inflation rate
Real GDP growth

Source:

https://assets.ctfassets.net/60pzqxyjaawg/2mTp6IEWscsRTIhNKbACUd/18d6ffa9b316b29afccf00111975235a/1_-_Livru_Relat_rio_OGE_2023.pdf
(pages 13-17)

Comment:

Nominal GDP is not included - only real GDP growth. Interest rates are not forecast.
However, additional information on historic effective exchange rates, trade balance, employment, and commercial credit is included, without forecasts.

Peer Reviewer

Opinion: Agree

Comments: agree with the answer

Government Reviewer

Opinion: Disagree

Suggested Answer: Nominal GDP level Inflation rate Real GDP growth Interest rates Amount of credit Employment

Comments: Information on GDP and its components, inflation, interest rates, amount of credit and employment is presented in the Report of the draft annual Budget Law. https://assets.ctfassets.net/60pzqxyjaawg/5D0dwz8CI4WqimEYIFbPMx/f30b60c41e6d987038b2c358a2899a1f/1_-_Budget_Book_Report_-_ENG.pdf

IBP Comment

The reviewer's comment is well-noted and appreciated. It is highlighted that the government is quoting the EB document, and in this question, we are examining the EBP (Budget Proposal). Upon further consultation with the researcher and subsequent revisions of the EBP, it is confirmed that information about nominal GDP levels, and forecasts of interest rates for 2023 is not presented. Information about interest rates is only presented till mid-2022. In light of the researcher's findings, in accordance with OBS guidelines, the current response is maintained.

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

For an example of how a sensitivity analysis may be presented in the Executive's Budget Proposal, see the following:

- *The United States in its 2021 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with a table that shows the impact of each economic scenario on revenues, spending, and the deficit. (see pages 16 – 17, <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>).*
- *The Philippines in its 2021 Budget of Expenditures and Sources of Financing (BESF) presents the impact of different macroeconomic assumptions on expenditures, revenue, and debt (see page 131, Table A.6 titled "Budget Sensitivity to Macroeconomic Parameters, 2021," (<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2021/A6.pdf>); pages 12-13, Technical Notes on the 2021 Proposed National Budget (<https://www.dbm.gov.ph/images/pdffiles/Technical-Notes-on-the-2021-Proposed-National-Budget.pdf>).*

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

Answer:

d. No, information related to different macroeconomic assumptions is not presented.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/2mTp6IEWscsRTIhNKbACUd/18d6ffa9b316b29afccf00111975235a/1_-_Livru_Relat__rio_OGE_2023.pdf, pages 54-58.

Comment:

Withdrawals from the Petroleum Fund pay for more than 80% of budget expenditures, and these are forecast and analyzed -- albeit without considering the rate of return on its investments. There is no sensitivity analysis of other factors.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: ESI Sensitivity Analysis in the EBP Book 1 already considering the rate of return on its investments. The document states that "If the long-term expected investment return of 2.5% is used in 2021, instead of the assumed 6.68% that accounts for the year-to-date return, the ESI would decrease by \$22 million. A higher return of 7.5% this year would increase the ESI by \$4 million.

Government Reviewer

Opinion: Agree

IBP Comment

The reviewer's comments are well-noted and appreciated. During an IBP consistency check, to ensure methodological and cross-country consistency, and after a new review and in consultation with the research team, the response from this question is adjusted from "C" to "D", given a sensitivity analysis should show the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? The presentation concentrates on the sustainability of petroleum, neglecting discussions on the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget, which are essential for this question's examination. Consequently, the analysis remains incomplete, and achieving a higher score is not feasible. The EBP, which is no longer on the MF website can be found here for reference: https://www.laohamutuk.org/econ/OJE23/Prop/1_-_Budget_Book_Report_-_ENG.pdf

17. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or

supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion of the impact of the new policies, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/2mTp6IEWscsRTIhNKbACUd/18d6ffa9b316b29afccf00111975235a/1_-_Livru_Relat_rio_OGE_2023.pdf, pages 18-30.

Comment:

The information presented often mixes new and existing policies, and it is not always possible to identify what is new.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

18. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion of the impact of the new policies, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

d. No, information that shows how new policy proposals affect revenues is not presented.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/2mTp6lEWscsRTIhNKbACUd/18d6ffa9b316b29afccf00111975235a/1_-_Livru_Relat__rio_OGE_2023.pdf,

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

19. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

d. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

Source:

Comment:

This information is not in the EBP, but can be obtained from the Transparency Portal in (almost) real time.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: Draft Law of 2023 Budget Law, especially Article 2 included the budgetary table that list tables which classified the budget by (Table I and Table II) administrative, (Table VI) economic and (Table III) functional classifications.

Government Reviewer

Opinion: Agree

IBP Comment

The reviewer's comment is well-noted and appreciated. It is highlighted that the peer reviewer is quoting the EB document, and in this question, we are examining the EBP (Budget Proposal). Upon further consultation with the researcher and subsequent revisions of the EBP, it is confirmed that information is only presented till for 2023, not for BY-1 (2022). In light of the researcher's findings, in accordance with OBS guidelines, the current response of "D" is maintained. https://assets.ctfassets.net/60pzqxyjaawg/3nZdM8itLz3SCPGPjdcxRb/19a8e670bf71e65b1be2c5927e866e9c/0_-_PPL_OGE_2023.pdf

20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

d. No, expenditures are not presented by program for BY-1.

Source:

Comment:

No estimates for BY-1 were presented.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

b. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

Source:

Comment:

Expenditure estimates for BY-1 have not been updated from the original enacted levels.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

d. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

Source:

Comment:

No estimates for BY- 2 were presented.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

None of the above

Source:

Comment:

No estimates for BY- 2 were presented.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer.

Government Reviewer

Opinion: Agree

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

d. No, expenditures are not presented by program for BY-2 and prior years.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/2wCsxtQT9wMOoRdsFse5Qs/e97fe6904e723039025138c62d7abe35/3.2_Anexo_XI_-_Plano_Anuais.pdf

Comment:

No estimates for BY-2 were presented.

Peer Reviewer

Opinion: Agree

Comments: Even though agree with the answer but transparency portal has published expenditures by program since fiscal year 2004-2005

Government Reviewer

Opinion: Agree

IBP Comment

The reviewer's comments are well-noted and appreciated. In accordance with the methodology and to ensure consistency of evaluation between countries, being consistent with what we accept in different countries, it would be necessary to see an explicit reference to the platform in the documents of the 2023 Budget Proposal that links the documents with the transparency portal. The answer provided by the country researcher is then confirmed; the use of the portal to answer questions regarding EBP is not considered.

24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

d. No actual data for all expenditures are presented in the budget or supporting budget documentation.

Source:

Comment:

Expenditures estimates have not been updated to reflect actual outcomes

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. No, revenue estimates for BY-1 are not presented by category.

Source:

Comment:

No estimates for BY-1 were presented.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

d. No, individual sources of revenue are not presented for BY-1.

Source:

Comment:

No estimates for BY-1 were presented.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

Source:

Comment:

No estimates were presented. Revenue estimates for BY-1 have not been updated from the original enacted levels

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer.

Government Reviewer

Opinion: Agree

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. No, revenue estimates for BY-2 and prior years are not presented by category.

Source:

Comment:

No estimates for BY- 2 were presented.

Peer Reviewer

Opinion: Agree

Comments: Article 41.2(g) of Budget and Public Financial and Management Framework act required that the EBP shall include the revenue estimates prior years. "O relatório da proposta de lei do OGE inclui ainda a análise dos principais elementos relativos: À previsão da receita tributária e da receita tributária cessante;

Government Reviewer

Opinion: Agree

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

d. No, individual sources of revenue are not presented for BY-2 and prior years.

Source:

Comment:

No estimates for BY- 2 were presented.

Peer Reviewer

Opinion: Agree

Comments: Actually, the Budget and Public Financial Management Framework act required the obligation of the Government to include these individual sources of revenues in the Budget Year.

Government Reviewer

Opinion: Agree

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

d. No actual data for all revenues are presented in the budget or supporting budget documentation.

Source:

Comment:

Revenues estimates have not been updated to reflect actual outcomes

Peer Reviewer

Opinion: Agree

Comments: For 2022 BY, the actual revenue presented is two years prior to the budget year but since Government "redesign" its budget information structure in 2023, then that information is not included in.

Government Reviewer

Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- *total debt outstanding at the end of BY-1;*
- *amount of net new borrowing required during BY-1;*
- *interest payments on the debt;*
- *interest rates on the debt instruments;*
- *maturity profile of the debt; and*
- *whether it is domestic or external debt.*

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

a. Yes, information beyond the core elements is presented for government debt.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/QY5XAjgDikiJg6EmLzVxa/555e41ffa19e5385afb9609563d76f9f/3_-_Livru_do_Elementos_Informativas.pdf, Annex XIV, page 28

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

GUIDELINES:

Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

https://assets.ctfassets.net/60pzqxyjaawg/QY5XAjgDikiJg6EmLzVxa/555e41ffa19e5385afb9609563d76f9f/3_-_Livru_do_Elementos_Informativas.pdf,
Annex XIV, page 28.

Estoque da Dívida Externa, page 35

Tabela 3: Indicadores da Dívida Externa para o período 2018-2023, % do PIB e Receita, page 37.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and*
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)*

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Please provide in the comments a list of all known extra-budgetary funds.

Answer:

b. Yes, the core information is presented for all extra-budgetary funds.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/3nZdM8itLz3SCPGPjdcxRb/19a8e670bf71e65b1be2c5927e866e9c/0_-_PPL_OGE_2023.pdf and

https://assets.ctfassets.net/60pzqxyjaawg/5NvLoaVSW50j879UJtVIUC/3ffab1dccb1bdace87e650797a887b8b/3.6_Anexo_XXI_-_Seguranca_Social.pdf

https://assets.ctfassets.net/60pzqxyjaawg/3KiMx0ifsFBBeBUURQHP1Ma/fe683a6cda3112ea68c869b98c4bef2/3.4_Anexo_XX_-_Fundo_Infraestruturas.pdf

https://assets.ctfassets.net/60pzqxyjaawg/255G7zpZZWE24XMwXF7wV4/89a8652dff418c2f1e4ea78ba121d77d/3.5_Anexo_XX_-_FDCH.pdf

https://assets.ctfassets.net/60pzqxyjaawg/4bEXO8RBjyAqVh3mbXCMCB/19d1a1e175212a43939de181193bffa9/3.7_Anexo_XXII_-_Desenvolvimento_RAEOA-ZEESM.pdf

Comment:

Information is provided on the Petroleum Fund (SWF), the Social Security Fund, the Infrastructure Fund, the Human Capital Development Fund and the Regional Authority for Oecusse-Ambeno.

Others, such as state-owned enterprises and escrow accounts, are not discussed, but these are smaller and perhaps not relevant. This is better than in past years, especially for Social Security.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

Comments: Information is provided on the Petroleum Fund in a specific book of the budgetary documents:

https://assets.ctfassets.net/60pzqxyjaawg/1Kjhbwhuo9XW5TXzgc9S/5bbb0830a2ca8a6b523d20a242b85a3f/3.1_Anexo_V_VI_VII_VIII_IX_-_Informacao_Petrolifero_Eng.pdf Social Security Fund, Infrastructure Fund, Human Capital Development Fund and the Regional Authority for

Oecusse-Ambeno Fund are budgetary funds and the information is included in the Budget tables. Social Security Fund is presented in tables VII, VIII and IX, Infrastructure Fund and Human Capital Development Fund belong to the Central Government and are presented in tables IV, V and VI, and the Regional Authority for Oecusse-Ambeno Fund is presented in tables X, XI and XII.

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances, including both revenues and expenditures, is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

a. Yes, central government finances are presented on a consolidated basis.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/6UzAwzJmpdlLpc5i13eS7a/896c8e0989d30d78a3aca9cf1a987083/3.13_Sintese_OGE_2023.pdf
https://assets.ctfassets.net/60pzqxyjaawg/2mTp6IEWscsRTIhNKbACUd/18d6ffa9b316b29afccf00111975235a/1_-_Livru_Relat_rio_OGE_2023.pdf, tables 1 and 14

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

Comments: Central government finances on a consolidated basis are presented in Tables I and II do the Budget Law.

IBP Comment

See pages 16 and 17: https://assets.ctfassets.net/60pzqxyjaawg/3nZdM8itLz3SCPGPjdcxRb/19a8e670bf71e65b1be2c5927e866e9c/0_-_PPL_OGE_2023.pdf

35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental

transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/6MmbnGk9UdEWnESH6VutgA/b683fae49e88600589d8ee702fb2699d/3.8_Anexo_XX_-_Desenvolvimento_Municipio.pdf

Comment:

Local governments have no revenue other than what is transferred to them from the national government.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

Comments: Transfers to Social Security and Regional Government is detailed in Budget Tables and identified on tables I and II for consolidation. "Transfers" for local governments are not actual transfers as currently local authorities are still considered legally part of the State Administration Ministry and therefore of the Central Government. Their allocations are therefore presented as any other entity of the Central Government in tables VI, V and VI of the Budget law.

IBP Comment

The reviewer's comments are well-noted and appreciated. While acknowledging the dependency of local administration on the central level, it is essential to note that funds are effectively transferred to the local level. Therefore, the current response of "A" is maintained.

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of budget policies on different groups of citizens, for at least the budget year?

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results

from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

a. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/2mTp6IEWscsRTIhNKbACUd/18d6ffa9b316b29afccf00111975235a/1_-_Livru_Relat_rio_OGE_2023.pdf, pages 30-36

https://assets.ctfassets.net/60pzqxyjaawg/2WjTo8tT5QkLReZ1HK0hkm/72e0be731001c7870636bd29de37adc1/Anexo_XX_-_Distribuicao_Orcamentais_por_Medidas_GOP_no_Marcadores.pdf on markers

https://assets.ctfassets.net/60pzqxyjaawg/6MmbnGk9UdEWnESH6VutgA/b683fae49e88600589d8ee702fb2699d/3.8_Anexo_XX_-_Desenvolvimento_Municipio.pdf graphs 1-7 and others on geographic spending

Comment:

The budget documents attach "markers" for gender, children, nutrition, value chain, and climate to each program, and total the expenditures for each. However, the markers are liberally applied and only include some ministries' expenditures.

For example, 6% of the state budget is marked "principal" for Gender, and another 10% is "significant." For children, 7% is "specific" and another 13% is "extended."

For climate, mitigation is marked but not policies (such as fossil fuel extraction and combustion) which exacerbate the problem, and programs marked highly or somewhat relevant comprise less than 2% of the budget.

This is the first time such markers have been used, and they may become more comprehensive and useful in the future.

In addition, there are graphs of spending per capita for provincial (municipal) governments, totalling about 11 % of the budget, but no discussion about how national programs affect various regions.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

Impacts of budget policies by gender

Impacts of budget policies by age

Impacts of budget policies on climate

Impacts of budget policies by geographic region

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: <http://mail.laohamutuk.org/econ/OJE23/Prop/PPLOJE2023En.pdf>

Government Reviewer

Opinion: Agree

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Please provide in the comments a list of all known public corporations.

Answer:

c. Yes, estimates of some but not all transfers to public corporations are presented.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/2mTp6IEWscsRTlhNKbACUd/18d6ffa9b316b29afccf00111975235a/1_-_Livru_Relat__rio_OGE_2023.pdf, page 40, paragraph 2.158 has amounts

https://assets.ctfassets.net/60pzqxyjaawg/QY5XAjgDikiJg6EmLzVxa/555e41ffa19e5385afb9609563d76f9f/3_-_Livru_do_Elementos_Informativas.pdf Annex XVII (pages 78-80) has a narrative discussion of the mandate, balance, and past year's subsidy for each public corporation

Comment:

No information is given as to the transfer to ANATL (National Airport and Air Navigation Administration). It might be zero, but there are several expenditure lines in the budget related to ANATL activities, such as construction of their offices, developing their licensing rules, and airport construction. ANATL is included in the narrative discussion in Annex XVII, including its subsidy the previous year.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether “core” information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term “quasi-fiscal activities” refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government’s policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country’s budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF’s Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark “e.” However, please exercise caution in answering this question.

Answer:

d. No, information related to quasi-fiscal activities is not presented.

Source:

Comment:

There is no information on quasi-fiscal activities.

Peer Reviewer

Opinion: Agree

Comments: agree with the answer

Government Reviewer

Opinion: Agree

39. Does the Executive’s Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether “core” information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

d. No, information related to financial assets is not presented.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/2mTp6IEWscsRTIhNKbACUd/18d6ffa9b316b29afccf00111975235a/1_-_Livru_Relat_rio_OGE_2023.pdf, Tables 16 -18.

https://assets.ctfassets.net/60pzqxyjaawg/5NvLoaVSW50j879UJtVIUC/3ffab1dccb1bdace87e650797a887b8b/3.6_Anexo_XXI_-_Seguranca_Social.pdf, Figure 10.

https://assets.ctfassets.net/60pzqxyjaawg/5FDWd3VEb1MQMzMmzMfBn/fa0c6f4c80269e4a4f7db92e8aeb5cec/FY20_TLPF_ANNUAL_REPORT_2020_-_English_final-compressed-2.pdf

Comment:

The Petroleum Fund is by far the largest financial asset, and information is presented on its total balance. However, for disaggregated information on the Fund's investments, one has to look at the Ministry of Finance's Annual Reports on the Fund, which are not part of the budget package. When the EBP for 2023 was presented, the latest such report was for 2020. IBP previously decided that this Annual Report is not part of the EBP.

Tables 17-18 in Book 1 cited above give the end-of-2021 and mid-2022 cash balances of various state entities.

Figure 10 in Social Security book 3.6 gives the accumulated balances, and Annex 9 describes the investment policy, but individual assets held are not listed.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting

documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

Comment:

Information related to nonfinancial assets is not presented.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer.

Government Reviewer

Opinion: Agree

41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/qfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

d. No, estimates of expenditure arrears are not presented.

Source:

Comment:

Information related to expenditures arrears is not presented.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- *a statement of purpose or policy rationale for each contingent liability;*
- *the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and*
- *the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).*

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

c. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/2mTp6IEWscsRTIhNKbACUd/18d6ffa9b316b29afccf00111975235a/1_-_Livru_Relat_rio_OGE_2023.pdf, pages 58-63

Comment:

Some of the liabilities are not given dollar values, and no total is given.

Although previously-incurred liabilities are discussed, there is no discussion of new liabilities during this budget year (other than a general discussion of the volatility of Petroleum Fund investments).

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/2mTp6IEWscsRTIhNKbACUd/18d6ffa9b316b29afccf00111975235a/1_-_Livru_Relat_rio_OGE_2023.pdf, pages 54-58.

Comment:

This discusses the fiscal sustainability of the Petroleum Fund, modelling various scenarios, all of which have unrealistically optimistic assumptions of reduced future government spending. Although projections extend further than 10 years, there is no discussion of macroeconomic or demographic assumptions, and the only information about how expenditures were projected is a constant 4% annual percentage increase (in the "current trends" scenario), "based on long-term inflation and population growth." Other scenarios modelled assume reduced spending or additional tax revenues (by implementing a VAT and other tax reforms), without context other than general economic diversification. There is no discussion of liabilities from the increased borrowing suggested in paragraph 3.129.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer
Opinion: Agree

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

a. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/6zFuIC92UFi9xR9LSjQKsm/fb7a09ff05778e59bb276161212d4844/3.11_Anexo_XX_-_Parcero_Desenvolvimento.pdf

Comment:

More details and historical information are on the Transparency Portal <http://www.aidtransparency.gov.tl/>

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- *a statement of purpose or policy rationale;*
- *a listing of the intended beneficiaries; and*
- *an estimate of the revenue foregone.*

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax

breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:

d. No, information related to tax expenditures is not presented.

Source:

Comment:

Information related to tax expenditures is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all individual earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all individual earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

d. No, estimates of earmarked revenues are not presented.

Source:

https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_I_NO_7_A.pdf

Comment:

In the past, the 2009 Budget and Financial Management Law prohibited such earmarking.

However, Article 12 of Law no. 2/2022 which replaced it allows exceptions, including for "A consignação de receita por ato legislativo deve ser genérica e regular no tempo, ter caráter permanente e constar do ato legislativo que procede à criação de ou regula especificamente esse tipo de receita." The budget documents do not include any information about earmarked revenues other than in the Social Security System, to which they are intrinsic.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

Source:

https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_I_NO_24.pdf (Major Planning Options Law no. 8/2022) and accompanying explanation in Annex I.

https://assets.ctfassets.net/60pzqxyjaawg/2mTp6IEWscsRTIhNKbACUd/18d6ffa9b316b29afccf00111975235a/1_-_Livru_Relat_rio_OGE_2023.pdf, pages 18-30.

https://assets.ctfassets.net/60pzqxyjaawg/2wCsxtQT9wMOoRdsFse5Qs/e97fe6904e723039025138c62d7abe35/3.2_Anexo_XI_-_Plano_Anuais.pdf

Comment:

Timor-Leste now has a two-step budget enactment process. In May, a Major Planning Options (MPO) Law describes how new and existing policies will be incorporated in the Budget Law which will be proposed five months later. Although there were several changes in the EBP from what the MPO specified, in general it spelled out the government's policy goals and measures, and the EBP assigned dollar amounts to each of them.

Peer Reviewer

Opinion: Agree

Comments: Article 44 on Budget Planning of Budget and Public Financial Management Framework Act : As propostas de Leis das Grandes Opções do Plano e do OGE refletem a componente financeira das prioridades nacionais definidas com base no plano nacional de desenvolvimento, no Programa do Governo, nos planos de médio prazo e nos planos anuais dos serviços e entidades do Setor Público Administrativo, bem como em quaisquer outros documentos políticos e estratégicos do Governo

Government Reviewer

Opinion: Agree

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

d. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/2wCsxtQT9wMOoRdsFse5Qs/e97fe6904e723039025138c62d7abe35/3.2_Anexo_XI_-_Plano_Anuais.pdf

Comment:

Information on the link between the budget and the government's stated policy goals is not presented for a multi-year period.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of

books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/2wCsxtQT9wMOoRdsFse5Qs/e97fe6904e723039025138c62d7abe35/3.2_Anexo_XI_-_Plano_Anuais.pdf

Comment:

This document includes annual targets and quarterly milestones for most programs, but not for administrative units. It does not mention inputs or staffing levels.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, nonfinancial data on inputs are provided for each program within all administrative units (or functions).

Comments: All expenditure is divided by programs, subprograms and activities within administrative units (both first and second level units). Every activity has a baseline, a target and performance indicators defined. Information is presented in the book "Planos anuais" which is part of the annual draft budget: https://assets.ctfassets.net/60pzqxyjaawg/2wCsxtQT9wMOoRdsFse5Qs/e97fe6904e723039025138c62d7abe35/3.2_Anexo_XI_-_Plano_Anuais.pdf

IBP Comment

The reviewer's comment is well-noted and appreciated. Upon further consultation with the researcher and subsequent revisions, in accordance with OBS guidelines, it is determined the presented information is not sufficient to change the score. Per the researcher's additional insight "the document they cited has no "nonfinancial data on inputs," but only goals and indicators. As we said earlier, it has no information on staffing levels (unlike in previous years). We stand by our answer." The current response of "D" is upheld.

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

c. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

Source:

https://assets.ctfassets.net/60pzqxyjaawg/2wCsxtQT9wMOoRdsFse5Qs/e97fe6904e723039025138c62d7abe35/3.2_Anexo_XI_-_Plano_Anuais.pdf

Comment:

Information is provided for most programs -- both annual and quarterly targets -- but not for administrative units.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

Comments: All expenditure is divided by programs, subprograms and activities within administrative units (both first and second level units). Every activity has a baseline, a target and performance indicators defined. Information is presented in the book "Planos anuais" which is part of the annual draft budget: https://assets.ctfassets.net/60pzqxyjaawg/2wCsxtQT9wMOoRdsFse5Qs/e97fe6904e723039025138c62d7abe35/3.2_Anexo_XI_-_Plano_Anuais.pdf

IBP Comment

The reviewer's comment is well-noted and appreciated. Upon further consultation with the researcher and subsequent revisions, in accordance with OBS guidelines, it is determined the presented information is not sufficient to change the score. Per the researcher's additional insight, "This book has information about some programs and ministries, but does not include E.P.s (public enterprises) or other recipients of public transfers. In many areas, "number of ..." is cited as an indicator, but no goal or target is included." The current response of "C" is upheld.

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?**GUIDELINES:**

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

c. Yes, performance targets are assigned to some nonfinancial data on results.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/2wCsxtQT9wMOoRdsFse5Qs/e97fe6904e723039025138c62d7abe35/3.2_Anexo_XI_-_Plano_Anuais.pdf

Comment:

Annual and quarterly targets are presented for most programs.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, performance targets are assigned to all nonfinancial data on results.

Comments: All expenditure is divided by programs, subprograms and activities within administrative units (both first and second level units). Every activity has a baseline, a target and performance indicators defined. Information is presented in the book "Planos anuais" which is part of the annual draft budget: https://assets.ctfassets.net/60pzqxyjaawg/2wCsxtQT9wMOoRdsFse5Qs/e97fe6904e723039025138c62d7abe35/3.2_Anexo_XI_-_Plano_Anuais.pdf

IBP Comment

The reviewer's comment is well-noted and appreciated. Upon further consultation with the researcher and subsequent revisions, in accordance with OBS guidelines, it is determined the presented information is not sufficient to change the score. Per the researcher's additional insight "This book has information about some programs and ministries, but does not include E.P.s or other recipients of public transfers. In some areas, "number of ..." is cited as an indicator, but no goal or target is given (although there is a place for it in the table)." The current response of "C" is upheld.

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

d. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/2wCsxtQT9wMOoRdsFse5Qs/e97fe6904e723039025138c62d7abe35/3.2_Anexo_XI_-_Plano_Anuais.pdf

Comment:

Although the budget documents include many references to poverty reduction, there are no concrete estimates about how this will happen. The markers introduced this year do not include one for poverty or the most impoverished.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

b. Yes, a timetable is released, but some details are excluded.

Source:

https://downloads.ctfassets.net/60pzqxyjaawg/2VBU8jplMfcrckhHSa3c8l/afa23ad06eda9f429f5ec6a2fb68bd64/Final-Circular_OJE_2023.pdf, pages 21-22

Comment:

The timetable was released in late July, two weeks before the Ministries had to submit their budget proposals. It does not include any mechanisms which allow public participation.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

b. Yes, the core information is presented for the macroeconomic forecast.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/6Ks1mXDBwdtD193M7N0JQp/7242c550152f5a7a386c579c46ccdf0f/The_Pre-Budget_Statement_2023.pdf pages 15-48.

Comment:

All discussion of GDP uses real, not nominal numbers, although past nominal GDP levels are shown in Table 19 about external debt. However, since Timor-Leste uses the U.S. dollar as its currency, this may not be that important.

Other elements include the HDI, Gini index, malnutrition, government expenditures and revenue.

This document was only published in English, which is not an official language in Timor-Leste.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Comments: PBS also presents exchange rates and credit, and oil and commodities prices.

IBP Comment

The reviewer's comments are well-noted and appreciated. During an IBP consistency check, to ensure methodological and cross-country consistency, and after a new review and in consultation with the research team, no evidence could be identified to support a change in response. This question scores "b"; given there aren't interest rate projections for 2023 but there is information beyond the core, and per the methodology answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. IBP agrees with the researcher's "Response to Review", therefore, the current response of "B" is maintained.

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented,

but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

a. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/6Ks1mXDBwdtD193M7N0JQp/7242c550152f5a7a386c579c46ccd0f/The_Pre-Budget_Statement_2023.pdf, the details here are not the same as what was proposed in the EBP.

See:

6 Government Priorities and Budget Transparency Proposal, page 68
7 Budget Proposal 2023, page 78

Comment:

More information on policies and priorities is in the Major Planning Options Law and its Annex (https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_L_NO_24.pdf), which was enacted more than two months prior to the release of the PBS.

Peer Reviewer

Opinion: Agree

Comments: agree with the answer

Government Reviewer

Opinion: Agree

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

b. Yes, the core information is presented for the government's revenue policies and priorities.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/6Ks1mXDBwdtD193M7N0JQp/7242c550152f5a7a386c579c46ccd0f/The_Pre-Budget_Statement_2023.pdf, Table 12, page 81.

Comment:

All (non-petroleum) taxes and fees are aggregated as "domestic revenue". There is no discussion of concrete revenue policies and priorities, other than the hypothetical discussion on pages 44-45. This is not surprising because transfers from the Petroleum Fund finances about 80% of the budget.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- *the amount of net new borrowing needed in the upcoming budget year;*
- *the central government's total debt burden at the end of the upcoming budget year; and*
- *the interest payments on the outstanding debt for the upcoming budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

https://assets.ctfassets.net/60pzqxjaawg/6Ks1mXDBwdtD193M7N0JQp/7242c550152f5a7a386c579c46ccdf0f/The_Pre-Budget_Statement_2023.pdf, pages 90-94.

Table 1: Combined Sources Budget 2021-2023, \$ Millions, p. 10

Figure 25: Estimated Petroleum Balance under Current Trend, \$millions, p. 42

Figure 26: Estimated Petroleum Balance under IMF recommendation, \$millions, p. 43

Figure 27: Estimated Petroleum Balance if petroleum withdrawals are capped at \$1bn., p. 44

Figure 28: Estimated Petroleum Balance under IMF recommendation + VAT and Property tax lower bound estimation, p. 45

Figure 29: Estimated Petroleum Balance under Current Trend + VAT and Property tax lower bound estimation, p. 46

Figure 52: Stock of External Debt, \$ millions, p.91

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: Table 20 of PBS is presented the amount of repayment loans for current year and the projection for next three years Table 17 of PBS is presented the total of approved loan and the interest rate applied for each loan.

Government Reviewer

Opinion: Agree

IBP Comment

The reviewer's comment is well-noted and appreciated. Upon further consultation with the researcher and subsequent revisions, it is noted that: 1. Table 20 presents Debt Service (Interest payments), not *Total* Debt. 2. Table 17: The interest rate is for FY 2021 Per the OBS methodology, debt limits (ceilings) are not considered a proxy for net new borrowing. In light of the researcher's findings, in accordance with OBS guidelines, the current response of "B" is maintained.

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

b. No, multi-year expenditure estimates are not presented.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/6Ks1mXDBwdtD193M7N0JQp/7242c550152f5a7a386c579c46ccdf0f/The_Pre-Budget_Statement_2023.pdf

Comment:

The only multi-year expenditures estimated are for public-private partnerships, a very small fraction of the government budget.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by

adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Enacted budget or budget law:

https://assets.ctfassets.net/60pzqxyjaawg/7a4q1kSsWpJ6FMEMcoHWAK/6f8b64b6aaaa219569f5c47cde8236ca/BB1_2022_EN_Aprovado_compressed.pdf

Comment:

Table 2 (page 24) for economic classification, table III of the budget law for administrative classification (page 129 -150), and Figure 27 for functional classification, page 78.

Figure 27 is shown graphically without numbers, and while the title "proposed 2022 GSB", the legend says "Approved 2022 Budget"; so it is believed that "proposal" may have been a typo. See for example figure 26.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

https://assets.ctfassets.net/60pzqxyjaawg/7a4q1kSsWpJ6FMEMcoHWAK/6f8b64b6aaaa219569f5c47cde8236ca/BB1_2022_EN_Aprovado_compressed.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: it's required by 2022 State Budget Law, specifically in Article 3

Government Reviewer

Opinion: Agree

60. Does the Enacted Budget present expenditure estimates for individual programs?

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

b. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/64xZLasIvNECD8zCAZtWGx/d62e4cc5258cb24a618115bb3423ebf9/BB4B_2022_PT_Aprovado.pdf
pages 1118-1162 (budget for each program)

https://assets.ctfassets.net/60pzqxyjaawg/1c15pTlPrJmlzfkDumMJ/Off1e3097690464a08cabca4fcd12f1/BB2_2022_PT_Aprovado_compressed.pdf
(action plans for each entity)

https://assets.ctfassets.net/60pzqxyjaawg/3I9KWXwqNQ6VVfG40JxXep/256ef7504628204429b98a8026e8ccf5/BB3A_2022_PT-Aprovado.pdf
(Infrastructure Fund)

Comment:

Peer Reviewer

Opinion: Agree

Comments: Several SOEs expenditure estimation are not presented in Budget Book

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Comments: All expenditures estimates are presented in programs in table V of the Budget law.

https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_1_NO_51_A.pdf

IBP Comment

The reviewer's comments are well-noted and appreciated. Upon further consultation with the researcher and subsequent revisions, in accordance with OBS guidelines, it is determined the presented information is not sufficient to change the score. Per the researcher's additional insight "We stand by our answer; some line items in the EB are large transfers to other institutions and are not broken out. Other SOEs like TimorGap are not presented." The current response of "B" is upheld.

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/7a4q1kSsWpJ6FMEMcoHWAK/6f8b64b6aaaa219569f5c47cde8236ca/BB1_2022_EN_Aprovado_compressed.pdf, pages 37-45

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

62. Does the Enacted Budget present individual sources of revenue?

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/7a4q1kSsWpJ6FMEMcoHWAK/6f8b64b6aaaa219569f5c47cde8236ca/BB1_2022_EN_Aprovado_compressed.pdf, pages 37-58.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 63 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing required during the budget year;
- the total debt outstanding at the end of the budget year;
- the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/7a4q1kSsWpJ6FMEMcoHWAK/6f8b64b6aaaa219569f5c47cde8236ca/BB1_2022_EN_Aprovado_compressed.pdf, pages 93-100.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- expenditure and revenue totals;
- the main policy initiatives in the budget;
- the macroeconomic forecast upon which the budget is based; and
- contact information for follow-up by citizens.

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the

core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

b. The Citizens Budget provides the core information.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/2ut3UbwxZIMBthKT6FdRxa/cb0ae2f6330b488435b7304e5b029b98/3.12_Anexo_XX_-_Orcamento_Cidadania.pdf

Comment:

In past years, the CB was produced as part of the enacted budget. In 2022, the CB for 2023 was presented as part of the EBP.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

65. How is the Citizens Budget disseminated to the public?

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

c. A Citizens Budget is disseminated only by using one means of dissemination.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/2ut3UbwxZIMBthKT6FdRxa/cb0ae2f6330b488435b7304e5b029b98/3.12_Anexo_XX_-_Orcamento_Cidadania.pdf

Comment:

As in past years, it was only published online without conducting any dissemination to the public.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

67. Are "citizens" versions of budget documents published throughout the budget process?

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

c. A citizens version of budget documents is published for at least one stage of the budget process.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/2ut3UbwXZlMBthKT6FdRxa/cb0ae2f6330b488435b7304e5b029b98/3.12_Anexo_XX_-_Orcamento_Cidadania.pdf

Comment:

For the proposed 2023 budget, a Citizens Budget was produced as part of the EBP.

As there wasn't a Citizens Budget for the Enacted Budget 2023 available by the cutoff date [31/12/2022], we examine the fiscal year 2022. For 2022, it was produced after the budget was Enacted, and not re-issued after the budget was revised.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

IBP Comment

During an IBP consistency check, to ensure methodological and cross-country consistency, and after a new review and in consultation with the research team, the current response is adjusted from "B" to "C", given that the Citizens Budget for the Enacted Budget 2022 was published on 1st April 2022, beyond 3 months after the EB was approved, and therefore is not considered publicly available.

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

c. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

Source:

ANAPMA publishes quarterly reports, focused on administrative and program classifications classifications:

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_I_TRIMESTRE_2022.pdf

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_II_TRIMESTRE_2022.pdf

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_III_TRIMESTRE_2022.pdf

Comment:

The Ministry of Finance no longer publishes quarterly Revenue and Expenditure Bulletins or Execution Reports, and its monthly "syntheses" stopped in August 2022 (although these reports were clearer about economic classification than ANAPMA's):

<https://www.mof.gov.tl/publicationdetails/sintese-de-execucao-orcamental-2022>

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Administrative classification

Source:

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_I_TRIMESTRE_2022.pdf

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_II_TRIMESTRE_2022.pdf

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_III_TRIMESTRE_2022.pdf

Comment:**Peer Reviewer**

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

69. Do the In-Year Reports present actual expenditures for individual programs?*GUIDELINES:*

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

c. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

Source:

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_I_TRIMESTRE_2022.pdf

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_II_TRIMESTRE_2022.pdf

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_III_TRIMESTRE_2022.pdf

Comment:

The reports focus more on performance than on expenditure, and disaggregated execution amounts are often missing.

Transfers to public corporations or institutes are identified as executed whether or not the receiving entity has spent the money.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_I_TRIMESTRE_2022.pdf

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_II_TRIMESTRE_2022.pdf

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_III_TRIMESTRE_2022.pdf

Comment:

Percentages of execution (including obligations) are often given for administrative units.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

b. No, In-Year Reports do not present actual revenue by category.

Source:

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_I_TRIMESTRE_2022.pdf

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_II_TRIMESTRE_2022.pdf

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_III_TRIMESTRE_2022.pdf

Comment:

The reports do not include any revenue information.

Peer Reviewer

Opinion: Agree

Comments: only In-Year Expenditures are presented

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, In-Year Reports present actual revenue by category.

Comments: The monthly budget execution reports prepared by the MoF present actual collected revenue information by category:
<https://www.mof.gov.tl/publicationdetails/sintese-de-execucao-orcamental-2022>

IBP Comment

Please see IBP's comment in IYRs-7. The IYRs reports for September to December 2022 were not published on the MoF website. A review of the monthly reports from January to August reveals that most of them were published late (10/18/2022). Therefore, in consistency with the methodology, which requires seven of the last 12 monthly IYRs to be publicly available, the current response is maintained.

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

d. No, In-Year Reports do not present individual sources of actual revenue.

Source:

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_I_TRIMESTRE_2022.pdf

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_II_TRIMESTRE_2022.pdf

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_III_TRIMESTRE_2022.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

b. No, comparisons are not made for revenues presented in the In-Year Reports.

Source:

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_I_TRIMESTRE_2022.pdf

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_II_TRIMESTRE_2022.pdf

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_III_TRIMESTRE_2022.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

Comments: The monthly budget execution reports prepared by the MoF compare actual year-to-date revenues with only the full year estimate:

<https://www.mof.gov.tl/publicationdetails/sintese-de-execucao-orcamental-2022>

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_I_TRIMESTRE_2022.pdf

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_II_TRIMESTRE_2022.pdf

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_III_TRIMESTRE_2022.pdf

Comment:

There is no information about borrowing or debt.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

d. No, information related to composition of total actual debt outstanding is not presented.

Source:

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_I_TRIMESTRE_2022.pdf

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_II_TRIMESTRE_2022.pdf

https://dbft.gpm.gov.tl/pubinfo/2022/RELATORIO_III_TRIMESTRE_2022.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: IYR is only covering the expenditure during the reporting period

Government Reviewer

Opinion: Agree

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

c. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/6Ks1mXDBwdtD193M7N0JQp/7242c550152f5a7a386c579c46ccdf0f/The_Pre-Budget_Statement_2023.pdf

Comment:

This document is both a 2023 pre-budget statement and a mid-year report, and does include a macroeconomic discussion with data current as of publication. However, there are no references to the forecasts in the previous (2022) EBP.

Peer Reviewer

Opinion: Agree

Comments: Actually, the Budget and Public Financial Management Framework Act requires this information into the Mid-Year Report. Artigo 66.º Reporte e avaliação semestral 1. Os serviços e entidades do Setor Público Administrativo preparam e remetem mensalmente ao Ministério das Finanças demonstrações orçamentais que incluem, pelo menos: a) Informação completa da sua execução orçamental, de onde constem os compromissos assumidos, os pagamentos autorizados e realizados, as receitas liquidadas e cobradas e a previsão atualizada da execução orçamental para todo o ano, acompanhada de um relatório; b) Caso tenham contas bancárias, informação completa sobre os saldos de depósitos ou de outras aplicações financeiras e respetivas remunerações, bem como informação fundamentada sobre o dinheiro em caixa, caso exista; c) Caso tenham capacidade de contrair empréstimos, informação completa sobre as operações de financiamento, incluindo empréstimos e amortizações efetuados, bem como as previstas até ao final de cada ano; d) Informação completa sobre os pagamentos em atraso

Government Reviewer

Opinion: Agree

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

c. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/6Ks1mXDBwdtD193M7N0JQp/7242c550152f5a7a386c579c46ccdf0f/The_Pre-Budget_Statement_2023.pdf

Comment:

Expenditure estimates were updated to conform with the mid-year budget rectification, but not to reflect actual execution rates.

Peer Reviewer

Opinion: Agree

Comments: Agreed

Government Reviewer

Opinion: Agree

78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

c. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/6Ks1mXDBwdtD193M7N0JQp/7242c550152f5a7a386c579c46ccdf0f/The_Pre-Budget_Statement_2023.pdf

Comment:

It is incomplete -- only some entities are included.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Upon further consultation with the researcher, it was determined that eighteen individual institutions (plus 13 local administrative units) are shown in the graphs in the MYR. The budget allocates money to 99 administrative units, not counting the municipalities. So the percentage included is 18.2%

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

Administrative classification

Source:

https://assets.ctfassets.net/60pzqxyjaawg/6Ks1mXDBwdtD193M7N0JQp/7242c550152f5a7a386c579c46ccdf0f/The_Pre-Budget_Statement_2023.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agreed

Government Reviewer

Opinion: Agree

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

***A note for francophone countries:** "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/6Ks1mXDBwdtD193M7N0JQp/7242c550152f5a7a386c579c46ccdf0f/The_Pre-Budget_Statement_2023.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agreed

Government Reviewer

Opinion: Agree

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

a. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/6Ks1mXDBwtdtD193M7N0JQp/7242c550152f5a7a386c579c46ccdf0f/The_Pre-Budget_Statement_2023.pdf, pages 12, 30-38

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agreed

Government Reviewer

Opinion: Agree

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/6Ks1mXDBwdtD193M7N0JQp/7242c550152f5a7a386c579c46ccdf0f/The_Pre-Budget_Statement_2023.pdf, figure 23

Comment:

Although collections through mid-year are reported, updated estimates for the full year are only shown graphically.

Peer Reviewer

Opinion: Agree

Comments: Agreed

Government Reviewer

Opinion: Agree

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/6Ks1mXDBwdtD193M7N0JQp/7242c550152f5a7a386c579c46ccdf0f/The_Pre-Budget_Statement_2023.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agreed

Government Reviewer

Opinion: Agree

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- The amount of net new borrowing required during the budget year;
- The central government's total debt burden at the end of the budget year; and
- The interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

d. No, estimates of government borrowing and debt have not been updated.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/6Ks1mXDBwdtD193M7N0JQp/7242c550152f5a7a386c579c46ccdf0f/The_Pre-Budget_Statement_2023.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agreed

Government Reviewer

Opinion: Agree

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

d. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Fin_anceiro_2021.pdf (339 pages)

https://downloads.ctfassets.net/60pzqxyjaawg/7L75uL6KQRIXNcrFnRwQlf/369525dc847d334269307eb3f662ed25/Apendice_2_Final_2021.pdf (2400 pages)

Comment:

Given that the Year-End Report is considered not publicly available because it was not published within the specified timeframe, per the OBS methodology all questions should receive the lowest score (D). Despite this, it is observed that the document presents some information regarding what this indicator refers to.

Peer Reviewer

Opinion: Agree

Comments: The General State Account is the YER as described in the Article 99 of the Budget and Public Financial Management Act. Article 99.1 : A CGE é um documento de natureza contabilística que apresenta anualmente todas as receitas cobradas e todas as despesas executadas pelos serviços e entidades do Setor Público Administrativo durante o ano orçamental.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Comments: End year report for 2021 was published in the MoF website on 19 October 2022.

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Financeiro_2021.pdf

IBP Comment

Per the OBS methodology guidelines, since the YER 2021 is considered not publicly available, all questions should be assigned the lowest score [D]. Consequently, the researcher's assessment is confirmed and answer "D" is maintained. See IBP's comment in q. YER-1 and YER-2 for further details.

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**GUIDELINES:**

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

d. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Financeiro_2021.pdf (339 pages)

https://downloads.ctfassets.net/60pzqxyjaawg/7L75uL6KQRIXNcrFnRwQlf/369525dc847d334269307eb3f662ed25/Apendice_2_Final_2021.pdf (2400 pages)

Comment:

The YER report is published on the MF website, although it can be late or hard to find, the Government published it every year and out of the date of the OBS survey, however, the document was available after discussion in the parliament.

Given that the Year-End Report is considered not publicly available because it was not published within the specified timeframe, per the OBS methodology all questions should receive the lowest score (D). Despite this, it is observed that the document presents information regarding what this indicator refers to.

Peer Reviewer

Opinion: Agree

Comments: Agreed

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

Comments: End year report for 2021 was published in the MoF website on 19 October 2022.

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Financeiro_2021.pdf

IBP Comment

Per the OBS methodology guidelines, since the YER 2021 is considered not publicly available, all questions should be assigned the lowest score [D]. Consequently, the researcher's assessment is confirmed and answer "D" is maintained. See IBP's comment in q. YER-1 and YER-2 for further details.

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

None of the above

Source:

Comment:

Given that the Year-End Report is considered not publicly available because it was not published within the specified timeframe, per the OBS methodology all questions should receive the lowest score (none of the above).

Peer Reviewer

Opinion: Agree

Comments: Its only produced internally only. Article 105 of the Budget and Public Financial Management Act states that the GSA shall submitted by the Government to the Parliament within six months after the end of the year. And Article 107 stated that it shall published within 30 days after Parliament approval

Government Reviewer

Opinion: Disagree

Suggested Answer: Administrative classification Economic classification

Comments: End year report for 2021 was published in the MoF website on 19 October 2022.

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Financeiro_2021.pdf

IBP Comment

Per the OBS methodology guidelines, since the YER 2021 is considered not publicly available, all questions should be assigned the lowest score [None]. Consequently, the researcher's assessment is confirmed and answer "None" is maintained. See IBP's comment in q. YER-1 and YER-2 for further details.

86. Does the Year-End Report present expenditure estimates for individual programs?

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

d. No, the Year-End Report does not present expenditure estimates by program.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Financeiro_2021.pdf, page 23-32, and table 10 (Infrastructure Fund).

Comment:

Given that the Year-End Report is considered not publicly available because it was not published within the specified timeframe, per the OBS methodology all questions should receive the lowest score (D). Despite this, it is observed that the document presents information regarding what this indicator refers to.

Peer Reviewer

Opinion: Agree

Comments: Agreed

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

Comments: End year report for 2021 was published in the MoF website on 19 October 2022. Page 255 presents estimates for programs accounting for all expenditures.

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Financeiro_2021.pdf

IBP Comment

Per the OBS methodology guidelines, since the YER 2021 is considered not publicly available, all questions should be assigned the lowest score [D]. Consequently, the researcher's assessment is confirmed and answer "D" is maintained. See IBP's comment in q. YER-1 and YER-2 for further details.

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

d. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Financeiro_2021.pdf

Comment:

Given that the Year-End Report is considered not publicly available because it was not published within the specified timeframe, per the OBS methodology all questions should receive the lowest score (D). Despite this, it is observed that the document presents some information regarding what this indicator refers to.

Peer Reviewer

Opinion: Agree

Comments: AGREED

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

Comments: End year report for 2021 was published in the MoF website on 19 October 2022. Page 251 presents estimates of the differences between the enacted levels and the actual outcome for all revenues.

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Financeiro_2021.pdf

IBP Comment

Per the OBS methodology guidelines, since the YER 2021 is considered not publicly available, all questions should be assigned the lowest score [D]. Consequently, the researcher's assessment is confirmed and answer "D" is maintained. See IBP's comment in q. YER-1 and YER-2 for further details.

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?**GUIDELINES:**

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

b. No, the Year-End Report does not present revenue estimates by category.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Financeiro_2021.pdf pages 21-22

Comment:

Given that the Year-End Report is considered not publicly available because it was not published within the specified timeframe, per the OBS methodology all questions should receive the lowest score (B). Despite this, it is observed that the document presents information regarding what this indicator refers to.

Peer Reviewer

Opinion: Agree

Comments: agreed

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Comments: End year report for 2021 was published in the MoF website on 19 October 2022. Table 5 on page 19 presents revenue estimates by category.

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Financeiro_2021.pdf

IBP Comment

Per the OBS methodology guidelines, since the YER 2021 is considered not publicly available, all questions should be assigned the lowest score [B]. Consequently, the researcher's assessment is confirmed and answer "B" is maintained. See IBP's comment in q. YER-1 and YER-2 for further details.

89. Does the Year-End Report present individual sources of revenue?*GUIDELINES:*

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

d. No, the Year-End Report does not present individual sources of revenue.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Financeiro_2021.pdf pages 251-252

Comment:

Given that the Year-End Report is considered not publicly available because it was not published within the specified timeframe, per the OBS methodology all questions should receive the lowest score (D). Despite this, it is observed that the document presents information regarding what this indicator refers to.

Peer Reviewer

Opinion: Agree

Comments: YER is not published even though the information related YER is included in the GSA report to the Parliament and Court of Appeals

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Comments: End year report for 2021 was published in the MoF website on 19 October 2022. Page 251 presents individual sources of revenue accounting for all revenue.

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Financeiro_2021.pdf

IBP Comment

Per the OBS methodology guidelines, since the YER 2021 is considered not publicly available, all questions should be assigned the lowest score [D]. Consequently, the researcher's assessment is confirmed and answer "D" is maintained. See IBP's comment in q. YER-1 and YER-2 for further details.

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?*GUIDELINES:*

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Financeiro_2021.pdf pages 151-176

Comment:

Given that the Year-End Report is considered not publicly available because it was not published within the specified timeframe, per the OBS methodology all questions should receive the lowest score (D). Despite this, it is observed that the document presents some information regarding what this indicator refers to.

There is a lot of detail on each individual loan, but no comparison of original estimates and actual borrowing.

Peer Reviewer

Opinion: Agree

Comments: Agreed

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

Comments: End year report for 2021 was published in the MoF website on 19 October 2022. Table 5 on page 19, and page 151, present estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year.

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Financeiro_2021.pdf

IBP Comment

Per the OBS methodology guidelines, since the YER 2021 is considered not publicly available, all questions should be assigned the lowest score [D]. Consequently, the researcher's assessment is confirmed and answer "D" is maintained. See IBP's comment in q. YER-1 and YER-2 for further details.

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

None of the above

Source:

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Financeiro_2021.pdf

Comment:

Given that the Year-End Report is considered not publicly available because it was not published within the specified timeframe, per the OBS methodology all questions should receive the lowest score (none of the above). Despite this, it is observed that the document presents information regarding what this indicator refers to.

There are no comparisons with original forecasts.
All debt is external.

Peer Reviewer

Opinion: Agree

Comments: Agreed

Government Reviewer

Opinion: Disagree

Suggested Answer: The amount of net new borrowing required during the budget year The central government's total debt burden at the end of the budget year The interest payments on outstanding debt for the budget year Interest rates on the debt Maturity profile of the debt Whether the debt is domestic or external

Comments: End year report for 2021 was published in the MoF website on 19 October 2022. Table 5 on page 19, and page 151.

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Financeiro_2021.pdf

IBP Comment

Per the OBS methodology guidelines, since the YER 2021 is considered not publicly available, all questions should be assigned the lowest score [None]. Consequently, the researcher's assessment is confirmed and answer "None" is maintained. See IBP's comment in q. YER-1 and YER-2 for further details.

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Financeiro_2021.pdf

Comment:

Given that the Year-End Report is considered not publicly available because it was not published within the specified timeframe, per the OBS methodology all questions should receive the lowest score (none of the above). Despite this, it is observed that there are no comparisons with original forecasts.
All debt is external.
There is no macroeconomic information in the report.

Peer Reviewer

Opinion: Agree

Comments: Agreed

Government Reviewer

Opinion: Agree

Comments: End year report for 2021 was published in the MoF website on 19 October 2022, but does not present macroeconomic analysis.

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Financeiro_2021.pdf

IBP Comment

Per the OBS methodology guidelines, since the YER 2021 is considered not publicly available, all questions should be assigned the lowest score [D]. Consequently, the researcher's assessment is confirmed and answer "D" is maintained. See IBP's comment in q. YER-1 and YER-2 for further details.

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

None of the above

Source:

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Financeiro_2021.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agreed

Government Reviewer

Opinion: Agree

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some

but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Financeiro_2021.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agreed

Government Reviewer

Opinion: Agree

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Financeiro_2021.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agreed

Government Reviewer

Opinion: Agree

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Fin_anceiro_2021.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agreed

Government Reviewer

Opinion: Agree

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Fin_anceiro_2021.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agreed

Government Reviewer

Opinion: Agree

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

Source:

https://assets.ctfassets.net/60pzqxyjaawg/36NDyLpHTtu881espDNhsM/1684f9d1efba3325865a167449e3135b/Conta_Geral_do_Estado_para_Ano_Fin_anceiro_2021.pdf

Comment:

Given that the Year-End Report is considered not publicly available because it was not published within the specified timeframe, per the OBS methodology all questions should receive the lowest score (B for this indicator).

Peer Reviewer

Opinion: Agree

Comments: Agreed

Government Reviewer

Opinion: Agree

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<https://www.issai.org/pronouncements/issai-100-fundamental-principles-of-public-sector-auditing/>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.

- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

b. The SAI has conducted two of the three types of audits, and made them available to the public.

Source:

The court's website <https://www.tribunais.tl/relatorios/>

Comment:

Financial audits:

https://www.tribunais.tl/wp-content/uploads/2022/03/RELATORIO_2022_01_FOOD_SECURITY_ADB-1.pdf

https://www.tribunais.tl/wp-content/uploads/2022/07/RELATORIO_AUDITORIA_PN_Vol_I.pdf

https://www.tribunais.tl/wp-content/uploads/2022/07/RELATORIO_AUDITORIA_PN_Vol_II.pdf

Compliance audits:

https://www.tribunais.tl/wp-content/uploads/2022/10/RELATORIO_ESTRADAS_Publicado.pdf

https://www.tribunais.tl/wp-content/uploads/2022/11/Relatorio-Auditoria-No-8_2022.pdf

Peer Reviewer

Opinion: Agree

Comments: Article 111 of Budget and Public Financial Management Framework Act. Artigo 111.º Controlo jurisdicional 1. O controlo jurisdicional compete à Câmara de Contas do Tribunal Superior Administrativo, Fiscal e de Contas e é efetuado nos termos do disposto na Constituição da República, na presente lei e na demais legislação aplicável, bem como aos restantes tribunais, designadamente aos tribunais administrativos e fiscais e aos tribunais judiciais, no âmbito das respetivas competências. 2. No âmbito do controlo jurisdicional, a Câmara de Contas do Tribunal Superior Administrativo, Fiscal e de Contas fiscaliza a execução do OGE e certifica e emite parecer sobre a CGE.

Government Reviewer

Opinion: Agree

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

a. All expenditures within the SAI's mandate have been audited.

Source:

General State Accounts report from SAI:
<https://www.tribunais.tl/wp-content/uploads/2022/12/RPCGE-2021.pdf>

Comment:

The relevant legislation states that all Government expenditures should be included in the audit. Law 13/2009 Artigo 145.º (Orçamento Geral do Estado) 3. The execution of the Budget is supervised by the Higher Administrative, Fiscal and Audit Court and by the National Parliament.

Peer Reviewer

Opinion: Agree

Comments: Article 111 of Budget and Public Financial Management Framework Act. Artigo 111.º Controlo jurisdicional 1. O controlo jurisdicional compete à Câmara de Contas do Tribunal Superior Administrativo, Fiscal e de Contas e é efetuado nos termos do disposto na Constituição da República, na presente lei e na demais legislação aplicável, bem como aos restantes tribunais, designadamente aos tribunais administrativos e fiscais e aos tribunais judiciais, no âmbito das respetivas competências. 2. No âmbito do controlo jurisdicional, a Câmara de Contas do Tribunal Superior Administrativo, Fiscal e de Contas fiscaliza a execução do OGE e certifica e emite parecer sobre a CGE.

Government Reviewer

Opinion: Agree

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?*GUIDELINES:*

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

d. No extra-budgetary funds have been audited.

Source:

General State Accounts report from SAI:
<https://www.tribunais.tl/wp-content/uploads/2022/12/RPCGE-2021.pdf>

Comment:

In its report on the 2021 General State Accounts, the SAI was critical of the Ministry of Finance's delay in publishing the Annual Report of the Petroleum Fund for 2021.

Peer Reviewer

Opinion: Agree

Comments: Agreed

Government Reviewer
Opinion: Agree

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

b. No, the annual Audit Report(s) does not include an executive summary.

Source:

General State Accounts report from SAI:
<https://www.tribunais.tl/wp-content/uploads/2022/12/RPCGE-2021.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: agreed

Government Reviewer

Opinion: Agree

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

General State Accounts report from SAI:
<https://www.tribunais.tl/wp-content/uploads/2022/12/RPCGE-2021.pdf>

Comment:

Several executive agencies exercised their right to reply to the audit report. Their replies and the SAI's responses, are on pages 172-216 of the report. The report also includes (pages 167-171) a summary of previous SAI recommendations and the Ministry of Finance's responses to them.

Peer Reviewer

Opinion: Agree

Comments: Agreed

Government Reviewer

Opinion: Agree

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

a. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

Source:

General State Accounts report from SAI:

<https://www.tribunais.tl/wp-content/uploads/2022/12/RPCGE-2021.pdf> pages 167-171

Comment:

The report lists the Ministry of Finance's response to each of their recommendations from the previous year, together with their assessment of whether it has been complied with.

Peer Reviewer

Opinion: Agree

Comments: Agreed

Government Reviewer

Opinion: Agree

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance"; and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).*

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', *OECD Journal on Budgeting* 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:

Comment:

Until now there is no independent institution responsible for the budget process up to approval. Previously, there was an institution that was responsible for the formulation process, namely UPMA. However, currently all formulation processes are under the MF ministry in the Directorate of Budget Planning led by DG Alex. In December 2021, UPMA which was turned into an agency (ANAPMA, Public Institution) only has the authority to carry out evaluation and monitoring, not formulation.

Peer Reviewer

Opinion: Agree

Comments: ANAPMA, IP, is established by Decreto-Lei n.º 24/2021, de 17 de novembro, but its under the Pime Minister office

Government Reviewer

Opinion: Agree

Comments: There is no IFI in Timor-Leste. UPMA/ANAPMA are not an IFI. They are a planning entity that are part of the Central Government.

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a," there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither

publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

Comment:

There is no Independent Fiscal Institution (IFI) in Timor Leste

Peer Reviewer

Opinion: Agree

Comments: Agreed

Government Reviewer

Opinion: Agree

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

Comment:

There is no Independent Fiscal Institution (IFI) in Timor Leste

Peer Reviewer

Opinion: Agree

Comments: Agreed

Government Reviewer

Opinion: Agree

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

d. Never, or there is no IFI.

Source:

Comment:

There is no Independent Fiscal Institution (IFI) in Timor Leste

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

GUIDELINES:

Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

a. Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

Comments: The Major Project Option Law is discussed by Parliament prior the EBP discussion as this Law shall submitted by the Government to the Parliament by 10 of May each year, then the EBP is submitted later to the Parliament in October. It is according to Article 47.1 of BPFM act. Artigo 47.º Lei das Grandes Opções do Plano e programação orçamental plurianual 1. O Governo apresenta ao Parlamento Nacional, até 10 de maio de cada ano, a proposta de lei das Grandes Opções do Plano para o ano económico seguinte.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

Comments: The new State Budget and PFM Framework Law instituted a Grand Options Law in which the National Parliament debate the budget policy and define the maximum permitted ceiling of the budget prior to the start of the annual budget process. That was done in year 2022 prior to EDP 2022 and resulted in Law 8/2022, Grand Options Law for 2023: https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_I_NO_24.pdf

IBP Comment

The reviewer's comments are well-noted and appreciated. Since in light of the additional findings, in accordance with OBS guidelines, it is determined that a budget policy debate took place prior to the tabling of the Executive's Budget Proposal, the current response of "D" is adjusted to "A". On 2 June, Parliament Committee C (Public Finances) issued a report critical of some parts of the proposed law, and the Parliamentary plenary began debating the law. After a few amendments, Parliament approved it and sent it to President Jose Ramos-Horta on 8 June, and he promulgated it as Law no. 8/2022 of 15 June. <https://www.laohamutuk.org/econ/OJE23/MOP/220602ComCRelGOPen.pdf>
<https://www.laohamutuk.org/econ/OJE23/MOP/220602ComCRelGOPpt.pdf>

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

GUIDELINES:

Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.

Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

Source:

Press release:
Governo entrega a proposta do OGE para 2023 ao Parlamento Nacional
<http://timor-leste.gov.tl/?p=31280&n=1>

Comment:

The Government submitted the EBP to Parliament on 3 October with all of related budget books.

Peer Reviewer

Opinion: Agree

Comments: According to BPFM act, article 52.1 Artigo 52.º Apresentação da proposta 1. O Governo apresenta ao Parlamento Nacional, até 1 de outubro de cada ano, a proposta de lei do OGE para o ano orçamental seguinte, acompanhada de todos os elementos referidos no Capítulo VI do Título IV

Government Reviewer

Opinion: Agree

Comments: The EBP is normally presented exactly 3 months (October 1st) before the fiscal year (January 1st). Because October 1st was a Saturday in 2022, the EBP was presented in the next business day, October 3rd.

IBP Comment

For cross-country comparability, answer choice A has been selected.

109. When does the legislature approve the Executive's Budget Proposal?

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

b. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

Source:

https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_I_NO_51_A.pdf, the budget law as published in the official gazette.

Comment:

As is known, in Timor-Leste it is considered approved when it has been promulgated by the President of the Republic. Because in the 2023 Budget cycle, the parliament revised it at the President's request, the President promulgated the revised budget law late, on 20 December 2022.

Peer Reviewer**Opinion:** Agree**Comments:** According to BPFM act, the EBP must be approved by Parliament within 45 days after submitted by the Government. Artigo 54.º Votação da proposta 1. A proposta de lei do OGE é votada nos termos do disposto na Constituição da República, na presente lei e no Regimento do Parlamento Nacional. 2. A votação final global da proposta de lei do OGE realiza-se no prazo de 45 dias após a data da sua apresentação ao Parlamento Nacional.**Government Reviewer****Opinion:** Agree**Comments:** According to the State Budget and PFM Framework Law, The National Parliament approves the budget 45 days after the Government presented the EBP (October 1st), which falls around November 15th, which is more than one month in advance of the start of the fiscal year (January 1st). The original approval in 2022 was in November 17th. However, the Parliament revised the budget at the Presidents request and the last vote was conducted on December 20th.**110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?****GUIDELINES:**

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

Source:

Constituição da República Democrática de Timor-Leste; see page : http://timor-leste.gov.tl/wp-content/uploads/2010/03/Constituicao_RDTL_PT.pdf (Article 95, 115 and 145)

Comment:

The answer is still the same as a few years ago, which according to the Constitution the legislature has the power to legislate on fiscal policy, state budget and its implementation.

Peer Reviewer**Opinion:** Agree**Comments:** Agreed**Government Reviewer****Opinion:** Agree**111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?****GUIDELINES:**

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least

some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

Parlamento Nacional
<https://www.parlamento.tl/>

Comment:

Although 90 amendments were proposed in the Parliamentary plenary, only a few were adopted, shifting a total of \$8 million (0.02% of the total) from one expenditure line to another.

However, after Parliament sent the approved budget to the President, the Court of Appeal ruled the new Veterans Fund (nearly 1/3 of the budget) to be unconstitutional, and the President asked Parliament to remove it from the budget law, which they did.

The amendment law is only presented by the committee or any member of the parliament through plenary, but not published on their website. La'o Hamutuk often got the document through an individual approach.

Peer Reviewer

Opinion: Agree

Comments: Agreed

Government Reviewer

Opinion: Agree

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

c. Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.

Source:

Parlamento Nacional
<https://www.parlamento.tl/>

Comment:

The report was not published officially, but the NGO La'o Hamutuk obtained a copy through informal channels and posted it at <https://www.laohamutuk.org/econ/OJE23/221105RelComCOJE23pt.pdf>. As in past years, it was read aloud in a nationally-televised Parliamentary Plenary session.

Peer Reviewer

Opinion: Agree

Comments: Even this report is not "published" in website but it can be accessed in Parliament unit called the DIPLN. Also this report was read by members of the Committee of C in Plenary, and it was broadly broadcasted by national radio and television stations to the public.

Government Reviewer

Opinion: Agree

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

c. Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.

Source:

Parlamento Nacional
<https://www.parlamento.tl/>

Comment:

Parliamentary standing committees examined the budget and produced reports, but their reports were never published, although the report by the Public Finance Committee was read aloud during a nationally-televised Parliamentary plenary. Two of the reports were posted on the web by the La'o Hamutuk NGO, which received them through unofficial channels (see <https://www.laohamutuk.org/econ/OJE23/22OGE23.htm#docs>).

Peer Reviewer

Opinion: Agree

Comments: These other Committees reports were not read in plenary as the Committee of C report.

Government Reviewer

Opinion: Agree

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Source:

Parlamento Nacional
<https://www.parlamento.tl/>

Comment:

La'o Hamutuk actively attends and monitors the information about the debate or plenary in the parliament. It's hard to find now about the link or news.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

Source:

Law no. 2/2022 https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_I_NO_7_A.pdf

Law no. 6/2022 https://www.mj.gov.tl/jornal/public/docs/2022/serie_1/SERIE_I_NO_20A.pdf

Comment:

The new Budget Framework Law No.2/2022, Article 96.1(f), gives this authority to Parliament, although Article 97 spells out some cases where the Government can do it without consulting the legislature. This is a slight improvement over the prior law which applied to the 2021 OBS research.

In practice, the Government proposed a mid-year revision of the 2022 budget, which was approved by Parliament as Law no 6/2022. However, there may have been other changes which were not submitted to Parliament.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

Comments: State Budget and PFM Framework Law defines the budget amendments which can be approved by the Government and those that have to be approved by the Parliament. According to articles 96 and 97 of that law, shifting funds between administrative units can only be approved by the Parliament.

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

Source:

Comment:

In practice, "excess revenue" is small, as the budget has an 85% deficit, which is covered by transfers from the sovereign wealth fund (PF), which are less than the authorized limit if there are "excess revenues" or lower budget execution. When revenues and transfers exceed spending, the money is carried over to be used in subsequent years.

Expenditure budgets are usually higher than the capacity of the government to execute them: only 83% of the 2022 budget was executed (not considering the disallowed Veterans Fund), although this was higher than the two preceding years.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

Comments: State Budget and PFM Framework Law defines when excess revenue can be spent by the Government without Parliament approval (for example, execution of foreign Government grants consigned to a specific expenditure) and those that have to be approved by the Parliament (most situations, like higher tax revenues or more loan issuance).

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not

obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

Source:

Comment:

Although article 96.1 of Law 2/2022 requires Parliamentary action to reduce total expenditures in the event of a decrease in budgeted revenues (it doesn't mention a revenue shortfall), or to transfer spending from one budget line to another, it appears to ignore incomplete execution, which is so pervasive that it was apparently ignored by the law's authors. In 2022, 83% of authorized expenditures were executed, up from 71% in 2021. Most of the shortfalls stem from over-budgeting or limited capacity, rather than deliberate cuts in spending.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.

Comments: State Budget and PFM Framework Law defines the budget amendments which can be approved by the Government and those that have to be approved by the Parliament. According to articles 96 (1 and 2) expressly states that reduction of expenditure as result of lower revenue collection should be approved by the Parliament.

IBP Comment

IBP agrees with the researcher's "Response to Review," and therefore, the current response of "D" is maintained.

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

c. Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

Source:

Comment:

The Committee's report on the audit report for 2021, published unofficially by La'o Hamutuk at <https://www.laohamutuk.org/econ/OGE21/exec/230215PNCommCRPCGE2021Pt.pdf>, is dated 15 February 2023, less than three months after the SAI audit report, which was signed on 29 November 2022 and published in the Jornal da Republica on 6 December 2022.

Parliament approved the 2021 General State Accounts on 21 March 2023.

IBP Note: Per the OBS guidelines, we should only examine documents, actions, or events that took place till 31/12/2022. This examination took place in 2023 and therefore can not be considered for this assessment.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

Comments: Prior to the annual debate on the Year End Report, Committee C of the National Parliament examines the Audit Report. Even if the committee report on the 2021 Year End Report was after the cut off date, the 2020 Year End Report, which was in 2022, can be considered. The Committee does not publish a report with findings and recommendations.

IBP Comment

The reviewer's comments are well-noted and appreciated. During an IBP consistency check, to ensure methodological and cross-country consistency, and after a new review and in consultation with the research team, the following information was found: Parliamentary Resolution approving 2020 General State Accounts (Port.), 11 July 2022. <https://www.laohamutuk.org/econ/OGE20/exec/220713JRPNAprovaCGE2020.pdf> "In accordance with applicable legislation, the Audit Chamber of the Superior Administrative, Fiscal and Accounts Court prepared and sent to the National Parliament its opinion on the 2020 State General Account. After the 2020 State General Account was assessed and debated, the National Parliament decided to approve it in its entirety. Thus, the National Parliament resolves, under the terms of article 92 of the Constitution of the Republic and paragraph a) of paragraph 1 and paragraph 4 of article 12 of Law no. 9/2011, of August 17, in its current wording, approve the General Account of the State of the year 2020." Additional information: <https://www.parlamento.tl/node/2152> Since the Audit Report was reviewed by the legislature but no report containing findings and recommendations was published, the response is adjusted from "D" to "C"

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?**GUIDELINES:**

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

Law no. 11/2004, amending Law no. 8/2002.

Comment:

Timor-Leste has a split executive, so the President of the Republic (who appoints the head of the SAI) isn't the same executive that proposed and implements the budget. Also, the pool of candidates for SAI President consists of judges chosen by the Superior Council for the Judiciary, which is primarily composed of members of the judiciary, not the executive.

This is an interim situation, although it has lasted for many years and will continue for the foreseeable future. The Court of Appeal is serving as the interim High Administrative, Tax and Audit Court (SAI) until the latter is established, and the High Administration, Tax and Audit Court will have better protection, with its president being elected by the other judges on the court.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?*GUIDELINES:*

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

Law no 1/2017, Article 5- Article 9), at http://www.mj.gov.tl/jornal/public/docs/2017/serie_1/serie1_no3.pdf

Comment:

The head of the SAI (which is the TR for now) is chosen by the President of the Republic, not of the court. The Constitution article 128 says it's by the Superior Council for the Judiciary.

In the constitution, the following sections apply. • 129-3: "The President of the High Administrative, Tax and Audit Court is elected for a term of office of four years from among and by respective judges " • 95-3.a: "It is also incumbent upon (the National Parliament): [...] to ratify the appointment of the President of the Supreme Court of Justice and of the High Administrative, Tax and Audit Court;" • 86-j: "It is incumbent upon the President of the Republic, with regard to other organs: [...] to swear in the President of the High Administrative Court, the Tax Court and the Court of Accounts;" • 128-1: "The Superior Council for the judiciary is the organ of conduct and discipline of the judges of the courts and it is incumbent upon it to appoint, assign, transfer and promote the judges." Given that the Court of Appeals is the current acting SAI, this removal process described in the constitution applies to them as well (by the Superior Council).

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

121. Who determines the budget of the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Source:

Article 60 of Law 9/2011

https://www.mj.gov.tl/jornal/public/docs/2011/serie_1/serie1_no31.pdf

The Court's plenary decides on the Court's budget and annual plans (Art 60.c), which is then incorporated into the State Budget

Comment:

They determine their own budget.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

Law no. 9/2011. http://www.mj.gov.tl/jornal/public/docs/2011/serie_1/serie1_no31.pdf

Comment:

Articles 5 and 6 of Law no. 9/2011 promise independence for the Camara da Contas, and Article 12.1(f) says it can do audits on its own initiative.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

d. No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

Source:

<https://www.tribunais.tl/relatorios/>

2021 Annual Report of the Camara da Contas of the Court of Appeal, it's at https://www.tribunais.tl/wp-content/uploads/2022/05/RA_2021_Final.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

c. Rarely (i.e., once or twice).

Source:

Report of Committee C on the General State Accounts for 2021, page 7.
<https://www.laohamutuk.org/econ/OGE21/exec/230215PNCommCRPCGE2021Pt.pdf>

Comment:

IBP Note: Per the OBS guidelines, we should only examine documents, actions, or events that took place till 31/12/2022. This hearing took place in 2023 and therefore can not be considered for this assessment.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Rarely (i.e., once or twice).

Comments: Every year the head of SAI or its senior officer always come to testify in Parliament or its committee on GSA or SAI Budget issues.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Rarely (i.e., once or twice).

Comments: The President of the Audit Court took part in a hearing in the Parliament on the Year End Report for 2020, on 21 January 2022, which is within the last 12 months according to OBS guidelines.

IBP Comment

The reviewer's comments are well-noted and appreciated. During an IBP consistency check, to ensure methodological and cross-country consistency, and after a new review and in consultation with the research team, the following evidence was found: "President of National Parliament receives PTR and PGR in hearing". *PTR: Presidente do Tribunal do Recursos. The Appeal Court (Tribunal de Recurso) is the Supreme Audit Institution of Timor-Leste. <https://www.parlamento.tl/node/2084> Therefore, the response is adjusted from "D" to "C".

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one

mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning .

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

Comment:

Under the new budget process defined in Law no. 2/2022, Government proposed and Parliament approved a Major Planning Options Law for the 2023 budget in May 2022. There was no formal public participation in this process, although La'o Hamutuk wrote an unsolicited letter to Parliament (<https://www.laohamutuk.org/econ/OJE23/MOP/220524LHbaPNPropostaLeiOpsaunPrinsipalPlanuEn.pdf>).

On 30 June 2022, the Ministry of Finances held its Jornada Orsamental (Budget Journey) workshop for 2023 and invited a few selected civil society representatives including Fongtil and La'o Hamutuk. Journalists were told to leave after the opening speeches. No record of the event was officially published, although the invited NGO were allowed to speak. La'o Hamutuk has posted the presentations at <https://www.laohamutuk.org/econ/OJE23/220630Jornadas%20Orsamentais%202023.pdf>

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

The executive has added "markers" to each program in the budget, indicating whether they are sensitive to gender, children, disability, climate and nutrition. However, there is no opportunity for these parts of the population to participate in the budget formulation process.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

<https://www.laohamutuk.org/econ/OJE23/220630Jornadas%20Orsamentais%202023.pdf>

Comment:

The executive still provides limited participation during the budget process, in the budget journey they only provided the result of each institution about their intention in the budget (on points 1, 2, 4, and 6)

Peer Reviewer

Opinion: Agree

Comments: Its also depend on capabilities of the citizens (specially for the NGOs) to develop their own concept covering the key issues that presented. For example, Lao Hamutuk experiences is different to compared to other NGOS on budget and other economic issues.

Government Reviewer

Opinion: Agree

IBP Comment

During an IBP consistency check, to ensure methodological and cross-country consistency, and after a new review and in consultation with the research team, the current response of "B" is adjusted to "C". This adjustment is made in light of the Jornadas Orsamental there was no opportunity for CSOs to ask questions, and after the prime Minister's speech, the journalists were not allowed to be present; transforming the event into more of a briefing with limited room for interaction with civil society.

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if

the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

c. Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

Comment:

No formal mechanisms exist for the public to provide inputs during budget implementation. However, a state-funded, CSO-conducted "Social audit" explores the results of selected government programs, although their findings do not get much official attention.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.

Comments: Since the Social Audit is established, the Government always opened for CSOs participation to provide their input to Government budget implementation. FONGTIL has been involved in that process many times.

Government Reviewer

Opinion: Agree

Researcher Response

Some civil society groups conduct government-funded social audits which look at implementation of a few programs in various sectors. Their reports are forwarded to the Prime Minister, so that results can be improved at the next stage of public policy implementation.

IBP Comment

The peer reviewer comments are well-noted and appreciated. During an IBP consistency check, to ensure methodological and cross-country consistency, and after a new review and in consultation with the research team, the Social Audit mechanism is recognized, and the response is adjusted from "D" to "C". It is understood that, based on the findings, this mechanism collaborates with municipal governments to address discrepancies between promises and actual delivery. Simultaneously, community residents are trained to be aware of their rights. While recognizing the inherent limitations of the mechanism, it is noteworthy that certain CSOs have, in specific instances, received funds from the government through SASCAS to conduct social audits across various sectors. From the obtained results, these CSOs reported their findings to SASCAS, and the subsequent report was submitted to the Prime Minister. The intention behind this process is to enhance the performance of each sector and institution. For instance, if schools lack adequate provisions for people with special needs, the CSOs submit these findings to facilitate improvements in the subsequent stages of public policy implementation. Launch of Social Audit 2022 <https://tatoli.tl/2023/05/16/foto-actual>

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

No formal mechanisms exist for the public to provide inputs during budget implementation.

Peer Reviewer

Opinion: Agree

Comments: The NGOs has involved in several government project monitoring, including wrote several submissions to the Government but they also have not a proper mechanism to evaluate the results of the Government policy on addressing their concerns. Timor-Leste has many NGOs but only one or two of them have website to publish their reports or findings related to Government policy implementation.

Government Reviewer

Opinion: Agree

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than

the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

Comment:

No formal mechanisms exist for the public to provide inputs during budget implementation.

Peer Reviewer

Opinion: Agree

Comments: agree with the answer

Government Reviewer

Opinion: Agree

IBP Comment

Per the adjustment done in q128, in which the social audits is recognized, the current response in this question (q.130) increases to "C" based on the coverage of "service delivery".

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

- 1. Purpose**
- 2. Scope**
- 3. Constraints**
- 4. Intended outcomes**
- 5. Process and timeline**

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are there any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not

cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Even though government held a workshop during formulation (see comment on question 125), only a few CSOs were invited, and media were not allowed to observe the substantive presentations.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Even though government held a workshop during formulation (see comment on question 125), only a few CSOs were invited, and media were not allowed to observe the substantive presentations.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No mechanism for the implementation stage. Although the government funds a 'social audit' through the NGO Forum, there is no indication that its reports are used in formulating the budget.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

The timetable for the budget process, adapted from the Ministry of Finance Facebook page, is at <https://www.laohamutuk.org/econ/OJE23/220GE23.htm>. However, there is no provision for public participation.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

There is no mechanism for formally involving the public in ministries, but the approach so far has been initiated by CSOs in providing input and input.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*
- *The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

c. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Source:

<http://www.laohamutuk.org/econ/OJE23/221010ComChearingSked.pdf>
<https://www.laohamutuk.org/econ/OJE23/221105RelComCOJE23pt.pdf>

Comment:

The NGO Forum was invited to testify at a Parliament Committee Hearing, but they did not pass it on to other CSOs, so La'o Hamutuk made an unsolicited written submission, which was referred to in the Report of the Public Finance Committee.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer.

Government Reviewer

Opinion: Agree

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

c. The legislature seeks input on at least one (but less than three) of the above-mentioned topics.

Source:

Comment:

Several CSOs made unsolicited written submissions to Parliament, and some were considered. They addressed some of the topics listed.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Committee reports were not officially published and they do not even mention 10 of the 13 CSOs which provided unsolicited written input, and the mentions of three say nothing about the substance of their input.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key

responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public; BUT
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

There were no public hearings on the audit report.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

There are no formal mechanisms for the public to make suggestions.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

Answer "c" applies when the SAI provides a written document that includes:

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

There are no formal mechanisms for the public to make suggestions, although the government can do so and their replies are annexed to the published audit report.

Audit reports are on the court website at <https://www.tribunais.tl/relatorios/> and reports on the annual General State Accounts are at <https://www.tribunais.tl/pareceres/>

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

There are no mechanisms for unsolicited public input into audits, and we are not aware of the auditors' seeking such input in specific cases, although it may have happened. Proceedings, witnesses, etc. are not made public, and the Audit Reports do not mention such sources of information.

Peer Reviewer

Opinion: Agree

Comments: Agree with the answer

Government Reviewer

Opinion: Agree