

Portugal

Overview



Transparency:

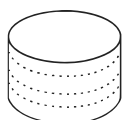
62 /100

(Open Budget Index score)



Public Participation:

28 /100



Budget Oversight:

74 /100

About the survey

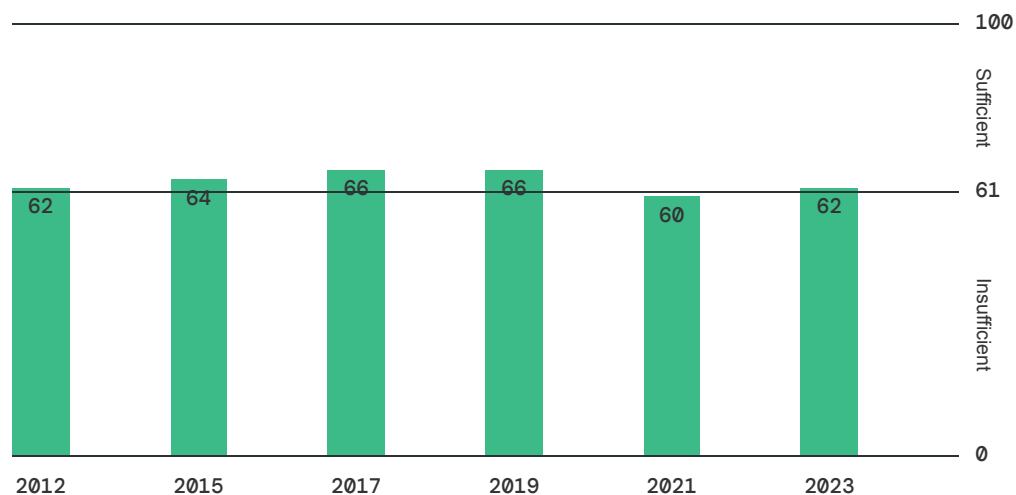
Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

The Open Budget Survey (OBS) is the world’s only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 9th edition of the OBS covers 125 countries.

Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, the 2023 Global Report, findings for all surveyed countries, and the Data Explorer.

How has the transparency score for Portugal changed over time?



Public availability of budget documents in Portugal

KEY	
●	Available to the Public
●	Published Late, or Not Published Online, or Produced for Internal Use Only
⊘	Not Produced

Document	2012	2015	2017	2019	2021	2023
Pre-Budget Statement	●	●	●	●	●	●
Executive's Budget Proposal	●	●	●	●	●	●
Enacted Budget	●	●	●	●	●	●
Citizens Budget	⊘	●	⊘	●	●	●
In-Year Reports	●	●	●	●	●	●
Mid-Year Review	⊘	⊘	⊘	⊘	⊘	⊘
Year-End Report	●	●	●	●	●	●
Audit Report	●	●	●	●	●	●

How comprehensive is the content of the key budget documents that Portugal makes available to the public?

KEY	
●	61-100 / 100
●	41-60 / 100
●	1-40 / 100

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2023	78
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2023	64
Enacted Budget	The budget that has been approved by the legislature.	2023	78
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2023	42
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2022	81
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2022	Not Produced
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2021	69
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2021	71

Portugal's transparency score of **62** in the OBS 2023 is near its score in 2021.

What changed in OBS 2023?

Portugal has increased the availability of budget information by:

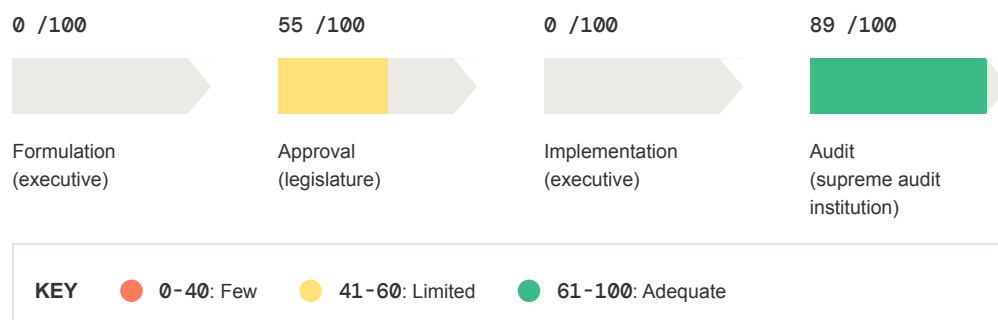
- Increasing the information provided in the Pre-Budget Statement.

Recommendations

Portugal should prioritize the following actions to improve budget transparency:

- Produce and publish the Mid-Year Review online in a timely manner.
- Improve the comprehensiveness of the Citizens Budget, establish citizen-friendly mechanisms to identify the public's requirements for budget information, and increase the number of dissemination methods for the Citizens Budget.
- Improve the presentation of non-financial data on results (in terms of outputs or outcomes) in the Executive's Budget Proposal.
- Improve significantly the quality of information concerning expenditure by programs.

Extent of opportunities for public participation in the budget process



Recommendations

To further strengthen public participation in the budget process, Portugal's Ministério das Finanças should prioritize the following actions:

- Pilot mechanisms to engage the public during budget formulation and to monitor budget implementation.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Portugal's Assembleia da República has established public hearings related to the approval of the annual budget, but should also prioritize the following actions:

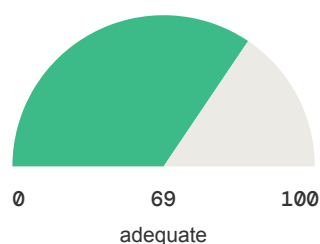
- Allow any member of the public or any civil society organization to testify during its hearings on the budget proposal prior to its approval.
- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Budget Oversight

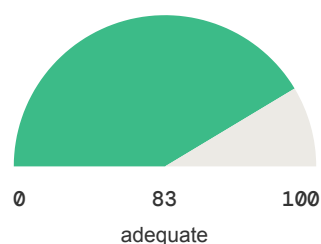
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Portugal, together, provide adequate oversight during the budget process, with a composite oversight score of **74** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



KEY ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

Recommendations

Portugal's Assembleia da República provides adequate oversight during the planning stage of the budget cycle and limited oversight during the implementation stage. To further improve oversight, the following actions should be prioritized:

- A legislative committee (e.g., the committee for budget and finances) should have formal sessions examining in-year budget implementation and publish written reports with their findings online. These reports should be different than the in-year execution reports produced by UTAO.
- Beyond UTAO, more resources should be dedicated to technical support to MPs, which would assist in the creation of reports on in-year implementation of the budget.

- Allow members of the public and civil society organizations to testify during public hearings on in-year budget implementation.
- A legislative committee should examine the Audit Report and publish a report with their findings online.

To strengthen independence and improve audit oversight by the Portugal Tribunal de Contas, the following actions are recommended:

- Ensure audit processes are reviewed by an independent agency.

The emerging practice of establishing independent fiscal institutions

Portugal's independent fiscal institution (IFI) is the Conselho das Finanças Públicas. Its independence is set in law, and it reports to the legislature and the executive. It publishes its own macroeconomic and fiscal forecasts, and its own cost estimates of some new policy proposals.

The indicators on IFIs are not scored in the Open Budget Survey.

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2022 were assessed in the OBS 2023.
- The survey is based on a questionnaire completed in each country by an independent budget expert:
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- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in Portugal by a representative of the Ministério das Finanças.