

**International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Portugal, September 2009**

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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	Not Available
Executive's Budget Proposal	2009
Supporting Budget Documents	2009
Citizens Budget	Not Available
Enacted Budget	2009
In-Year Reports	2009
Mid-Year Report	Not Available
Year-End Report	2008
Audit Report	2007

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Not Produced
Budget Summary	Not Produced
Executive's Budget Proposal	Proposta de Lei (Law proposal) de 14 de Outubro de 2008, 15th October 2008, http://www.dgo.pt/OE/2009/Proposta/index.htm Accessed on August 13, 2009.
Budget Document One in Support of the Executive's Budget Proposal	Relatório (Budget Report), 15th October 2008, http://www.dgo.pt/oe/2009/Proposta/Relatorio/rel-2009.pdf Accessed on August 13, 2009.
Budget Document Two in Support of the Executive's Budget Proposal	Mapas da Lei do OE2009, mapas informativos e desenvolvimentos orçamentais, 15th October 2008, http://www.dgo.pt/oe/2009/Proposta/Mapas/M-oe2009-i.html Accessed on August 13, 2009.
Budget Document Three in Support of the Executive's Budget Proposal	
Citizens Budget	Not Produced
Enacted Budget	Lei n.º 64-A/2008 (Suplemento) de 31 de Dezembro de 2008, 5th January 2009, Available at: http://www.min-financas.pt/download.asp?num_links=0&link=legislacao/Lei_64A_2008.pdf Accessed on August 13, 2009.
In-Year Reports	Boletim Informativo de Execução Orçamental, every 20th of the following month, http://www.dgo.pt/Boletim/index.htm Most recent at time of research: July 2009, available at http://www.dgo.pt/Boletim/0709-bol.pdf .
Mid-Year Review	Not Produced

Year-End Report	<p>Conta Geral do Estado (General State Account), http://www.dgo.pt/cge/index.htm Most recent: "Conta Geral do Estado 2008" http://www.dgo.pt/cge/cge2008/index.htm July 2008 Accessed on August 13, 2009.</p>
Audit Report	<p>Parecer sobre a Conta Geral do Estado BY 2007 Available at: https://www.tcontas.pt/pt/actos/parecer.shtm Accessed on August 13, 2009</p>
Other Documents	<p>Grandes Opções do Plano (Government Plan), approved as Lei n.º 41/2008 de 13 de Agosto, May 2008, http://www.min-financas.pt/download.asp?num_links=0&link=inf_economica/GOP2009_Versao_AR.pdf.</p> <p>Relatório de Orientação da Política Orçamental, May 2009, http://www.gpeari.min-financas.pt/analise-economica/publicacoes/documentos-de-politica-economica/relatorio-de-orientacao-da-politica-orcamental/resolveUId/3d63a61fa164bec23e8b8d6770088ded. Accessed on October 13, 2009</p>
Relevant Ministries & Departments	<p>Direcção Geral do Orçamento (Budget General Directorate), Ministério das Finanças e da Administração Pública (Ministry of Finance and Public Administration), Tribunal de Contas (Portuguese Court of Audit)</p>

Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes	Yes		Yes			Yes
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes		Yes	Yes	
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	Yes	NA	Yes	Yes	NA
2. Advance notification of release is sent to users, media	NA	Yes	NA	Yes	Yes	NA
3. Released to public same day as official release to media	NA	Yes	NA	Yes	Yes	NA
4. Available on the Internet free of charge	NA	Yes	NA	Yes	Yes	NA
5. Free print copies available, limited distribution	NA	Yes	NA	Yes	Yes	NA
6. Free print copies available, mass distribution	NA	No	NA	No	No	NA
7. Readily available outside capital and/or big cities ⁺	NA	Yes	NA	Yes	Yes	NA
8. Written in more than one language	NA	No	NA	No	No	NA
9. News conference is held to discuss release	NA	Yes	NA	Yes	Yes	NA

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

⁺Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes			Yes		
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes		Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	Yes	NA	Yes	Yes
2. Advance notification of release sent to users, media	Yes	Yes	NA	Yes	Yes
3. Released to public same day as official release to media	Yes	Yes	NA	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	NA	Yes	Yes
5. Free print copies available, limited distribution	Yes	Yes	NA	Yes	Yes
6. Free print copies available, mass distribution	No	No	NA	No	No
7. Readily available outside capital/big cities ⁺	Yes	Yes	NA	Yes	Yes
8. Written in more than one language	No	No	NA	No	No
9. News conference is held to discuss release	Yes	No	NA	Yes	Yes

⁺Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> The information on expenditure by administrative unit can be found on Map II (http://www.dgo.pt/oe/2009/Aprovado/Mapas/map02-2009.pdf) for the integrated services and Map VII (http://www.dgo.pt/oe/2009/Aprovado/Mapas/map07-2009.pdf) for the state's autonomous services and funds. The term used is organic unit.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The information on expenditure by functional classification is found on Map III (http://www.dgo.pt/oe/2009/Aprovado/Mapas/map03-2009.pdf) for the integrated services and Map VIII (http://www.dgo.pt/oe/2009/Aprovado/Mapas/map08-2009.pdf) for the state's autonomous services and funds. The categorization is fully compatible with international standards (IMF Statistics Manual, page 76).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The information regarding expenditure classified by economic classification can be found in Map IV (http://www.dgo.pt/oe/2009/Aprovado/Mapas/map04-2009.pdf) for the integrated services and Map IX (http://www.dgo.pt/oe/2009/Aprovado/Mapas/map09-2009.pdf) for the state's autonomous funds and services. The classification is fully compatible with international standards, as presented in the IMF Statistics Manual, page 63.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Portugal is starting Program budgeting, but the process is still in its infancy. Hence, the budget analyzed presents three pilots of program-level budgeting, in chapter VI of the Budget Report (http://www.dgo.pt/oe/2009/Aprovado/Relatorio/Rel-2009.pdf), which represent only a very small part of the budget. However, certain expenditures are also presented in terms of general programs. These amounts (in the 2009 budget) to 26% of total consolidated expenditure. For details, please refer to the following document: Map XVI (http://www.dgo.pt/oe/2009/Aprovado/Mapas/map16-2009.pdf).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>C</p>
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5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?
- Yes, multi-year estimates of aggregate expenditure are presented.
 - No, multi-year estimates of aggregate expenditure are not presented.
 - Not applicable/other (please comment).

Citation:

Comment:

We have found this kind of multi-year aggregate estimates in the Growth and Stability Programme. However, this document is produced at least eight months before the budget. That is why we do not consider it suitable for this purpose.

Peer Reviewer One Comment: I agree with answer "b." Just an additional information to the comment: the annual update of the Stability and Growth Pact should be submitted to the European Commission by December 15th, i.e. 2 months after the presentation of the budget (October 15) or 9 months before the next budget proposal.

Peer Reviewer Two Comment:

Government Comment: Growth and Stability Programme presents multi-year estimates of aggregate expenditure, and this document is produced just after the budget proposal and published by the year-end. So the former comment is not precise.

Researcher Response: We maintain our answer only adding Peer Reviewer One's comment, to be more precise.

b

6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?
- Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
 - Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
 - Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
 - No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - Not applicable/other (please comment).

Citation:

Map XV (<http://www.dgo.pt/oe/2009/Aprovado/Mapas/map15-2009.pdf>), Map XVI (<http://www.dgo.pt/oe/2009/Aprovado/Mapas/map16-2009.pdf>) and Chapter VI of the Budget Report (<http://www.dgo.pt/oe/2009/Aprovado/Relatorio/Rel-2009.pdf>) present multi-year estimates for individual programs.

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: Only a small part of expenditure is in program form (PIDDAC-part of public investment) and some indicative "pilots" in Map XVI—the latter have a detailed projection just for the budget year.

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

IBP Comment: IBP editors chose answer "c" in light of Peer Reviewer One comment, and after further discussions with the researcher.

C

<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Pp. 140-146 of the Budget Report (http://www.dgo.pt/oe/2009/Aprovado/Relatorio/Rel-2009.pdf) identify all sources of revenue. Map I (http://www.dgo.pt/oe/2009/Aprovado/Mapas/map01-2009.pdf) further describes tax revenues by economic classification.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Pp. 145-146 of the Budget Report (http://www.dgo.pt/oe/2009/Aprovado/Relatorio/Rel-2009.pdf) identify all sources of non-tax revenue.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> OK. Yet, residual source "other capital revenue" is yet important see the figure for 2008. Such information is only available in cash basis (not in accrual national accounting).</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> As in question 5, we have found this kind of multi-year aggregate estimates in the Growth and Stability Programme. However, this document is produced at least eight months before the budget. That is why we do not consider it suitable for this purpose.</p> <p><u>Peer Reviewer One Comment:</u> OK. Moreover, such projections are not legally binding, and could be reviewed each year.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Growth and Stability Programme presents multi-year estimates of aggregate revenue, and this document is produced just after the budget proposal and published by the year-end. So the former comment is not precise.</p>	b
<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> See previous answer.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <p>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</p> <p>b. Yes, the data reflect the outstanding debt at the end of the budget year.</p> <p>c. Yes, the data reflect the outstanding debt at the start of the budget year.</p> <p>d. No, data on the outstanding debt are not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> See, for example, page 167 of the Budget Report (http://www.dgo.pt/oe/2009/Aprovado/Relatorio/Rel-2009.pdf).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented.</p> <p>b. No, interest payments on the debt are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Map IV (http://www.dgo.pt/oe/2009/Aprovado/Mapas/map04-2009.pdf) and pp. 166-168 of the Budget Report present interest payments (http://www.dgo.pt/oe/2009/Aprovado/Relatorio/Rel-2009.pdf).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> The composition of the debt is thoroughly described in Sections IV.3.1 and IV.3.2 of the Budget Report (http://www.dgo.pt/oe/2009/Aprovado/Relatorio/Rel-2009.pdf).</p> <p><u>Comment:</u> There are no details on interest rates and maturity profile (just short run/long run). As for interest rates, we think they should be included. As for maturity profile, we agree on its relevance and importance.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. d. No, information related to the macroeconomic forecast is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> See Chapter III of the Budget Report (http://www.dgo.pt/oe/2009/Aprovado/Relatorio/Rel-2009.pdf).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In Section III.1.2 of the Budget Report (http://www.dgo.pt/oe/2009/Aprovado/Relatorio/Rel-2009.pdf) there is only a justification of the macroeconomic scenario, comparing with the figures presented in the previous Stability and Growth pact. However, there is no sensitivity analysis.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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16. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?

- a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the impact of policy proposals on expenditures is not presented.
- e. Not applicable/other (please comment).

Citation:

Chapter V of the Budget Report (<http://www.dgo.pt/oe/2009/Aprovado/Relatorio/Rel-2009.pdf>) and Map XV (<http://www.dgo.pt/oe/2009/Aprovado/Mapas/map15-2009.pdf>) present some information.

Comment:

Although some information is provided, it is not presented in a clear way, emphasizing the new policy proposals.

C

Researcher Response to this Question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." New policy proposals are presented, but its impact on expenditure is not quantified.

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire, "c," because some specific policies are quantified.

IBP Comment: IBP editors chose answer "c" to maintain consistency of assumptions across countries.

17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?

- a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the impact of policy proposals on revenues is not presented.
- e. Not applicable/other (please comment).

Citation:

See Map I (<http://www.dgo.pt/oe/2009/Aprovado/Mapas/map01-2009.pdf>).

Comment:

We have considered changes in tax rates, social security contributions and tax benefits as "policy proposals in the budget."

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." For example, in 2009 budget the impact of the reduction of VAT tax rate was not quantified; the budget report mentions that reduction and the forecast of VAT revenue for 2009, but does not identify the specific impact of the tax reduction.

b

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

Researcher Response: We maintain our answer "b." The change in VAT was implemented in June 2008 (Law 26-A/2008, 27th June), so there was already some information on the impact of this policy measure. It was an existing policy. There were not many "key policy proposals in 2009" with an impact on revenues. However, an example of quantification is the reduction of personal income tax (IRS) for the State since municipalities (or citizens) will share 5% of tax yields. This information is given in Table IV.20, pg 142 of the Budget Report. Additionally there is much detailed information on the reduction of tax revenues given tax benefits (see all Tables from IV.25 till IV.31). However, some details are missing. For example, the reduction of the corporate income tax to 12.5% for taxable income below 12500 Euros is not quantified specifically. We therefore opt for keeping option "b."

See Budget Report: <http://www.dgo.pt/oe/2009/Proposta/Relatorio/rel-2009.pdf>

IBP Comment: IBP editors chose answer "b" to maintain consistency of assumptions across countries, in line with the researcher's comment.

Estimates for Years Prior to the Budget Year	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> See Chapter V of the Budget Report, pp. 208-290 (http://www.dgo.pt/oe/2009/Aprovado/Relatorio/Rel-2009.pdf).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function for BY-1. No expenditures classified by function are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> See p.139 of the Budget Report, Table IV.17. (http://www.dgo.pt/oe/2009/Aprovado/Relatorio/Rel-2009.pdf).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> See answer to question 18.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> Program-level expenditure data are presented for all expenditures for BY-1. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. No program-level expenditure data are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> See Maps XV (http://www.dgo.pt/oe/2009/Aprovado/Mapas/map15-2009.pdf) and XVII (http://www.dgo.pt/oe/2009/Aprovado/Mapas/map17-2009.pdf).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> In 2009 100% of the public expenditure is presented at program-level. http://www.dgo.pt/oe/2010/Proposta/Mapas/index.htm.</p> <p><u>Researcher Response:</u> We emphasize that we are analyzing the budget of 2009. The link suggested by the government relates to the 2010 budget. In any case, the level of aggregation of the programs is extremely high and coincides roughly with major departments/ministries. Therefore, this cannot be considered program-level budgeting.</p>	<p>C</p>
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<p>22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> Considering the executive budget, all references for 2008 are estimates which nonetheless include reflect actual data for six months or more. See for instance, pages 134, 138 e 139 for expenditures and pages 141, 142, 143, 144 e 146 for income.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate expenditure are presented. No, such prior-year estimates of aggregate expenditure are not presented. Not applicable/other (please comment). <p><u>Citation:</u> See Budget Report, tables I.1, IV.3, IV.15-IV.17 http://www.dgo.pt/oe/2009/Proposta/Relatorio/rel-2009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?
- a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
 - b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
 - c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
 - d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - e. Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: The answer should be "b" instead of "d," as prior-year estimates (BY-2) for expenditures are presented in a more detail and in the economic and administrative classification. See table IV.15 (p. 138), table IV. 16 (p. 141), table IV.17 (p.142) and table IV.18 (p.143) of the budget report.

Researcher Response: We agree with the government that there is disaggregate data according to functional or organizational classification. However, option "a" suggests that disaggregated data should be for "all individual programs." Since we consider that there is almost no information on programs, our answer remains d (see previous answers on program-budgeting).

IBP Comment: Based on a review of comments, IBP editors chose the answer "d."

d

<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> See Table IV.15 (p.134), Table IV.16 (p.138) and Table IV.17 (p.139) of the Budget Report.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?

- a. Yes, prior-year data are always adjusted to be comparable to the budget year data.
- b. Yes, in most cases, prior-year data are adjusted to be comparable.
- c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.
- d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." One very important example: The methodological change introduced in 2009 budget, in the way compensation of public employees is recorded (removing a substantial amount from the social security contributions recorded in compensation of employees, related to the State contribution to Caixa Geral de Aposentações), changed considerably the evolution of such aggregate comparable (Table IV.1 of the report presents the evolution of compensation of employees as 12.8% of GDP in 2008 to 10.8% of GDP in 2009). Examples regarding REVENUE: 2) The creation of CSR- contribuição de serviço rodoviário-, which reduced the ISP revenue. 3) The participation of municipalities in IRS.

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

IBP Comment: IBP editors chose answer "d" in light of Peer Reviewer One comment and after further discussions with the researcher.

d

<p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> See, for example, Table IV.18 (p.141), Table IV.19 (p.142) and Table IV.22 (p.144) of the Budget Report.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> See Table IV.24 of the Budget Report.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Considering the executive budget, all references for 2008 are estimates which nonetheless reflect actual data for six months or more. See for instance, pages 134, 138 e 139 for expenditures and pages 141, 142, 143, 144 e 146 for income.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> For non-fiscal revenues, the execution values of BY-2 are presented. See Table IV.24 (p.146) of the Budget Report.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?

- a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).
- b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.
- c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.
- d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.
- e. Not applicable/other (please comment).

Citation:

Table IV.24 (p.146) of the Budget Report presents prior-year estimates for non-tax revenues.

Comment:

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: The revenue estimate is made for t-1 in case of tax revenue and t-2 for other revenue. Table IV.3 (<http://www.dgo.pt/oe/2010/Proposta/Mapas/map04-2010.pdf>) presents revenue by direct, indirect taxes and contributions so the correct answer would be "b"). The General State Accounts presents the data in t-3 (<http://www.dgo.pt/cge/index.htm>)

Researcher Response: The question is slightly ambiguous, because "more than one year" suggests that information on by-2 would be enough. However, in brackets you mention that data is needed on by-2 *and prior years*. We coded "c" because data is not available for by-3 in the budget. If information on by-2 is sufficient then "b" would be the most appropriate response.

IBP Comment: IBP editors chose answer "b" to maintain consistency in the assumptions across countries (BY-2 is considered compliant with the definition of "prior years" included in the *Guide to the Open Budget Questionnaire*).

b

<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> Pp.145-146 of the Budget Report present execution values for BY-2 (2007).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Pp. 166-168 of the Budget Report present extensive information on the government debt.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for government debt are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> See answer to previous question.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
Comprehensiveness	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> All public revenues are in the budget. The budget includes also revenues from European Union grants.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	e

<p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Intergovernmental grants are defined by law. Therefore, there are maps in the budget for intergovernmental grants to municipalities (Map XIX - http://www.dgo.pt/oe/2009/Aprovado/Mapas/map19-2009.pdf and Map XX - http://www.dgo.pt/oe/2009/Aprovado/Mapas/map20-2009.pdf), and another map for grants to the autonomous regions (Map XVIII - http://www.dgo.pt/oe/2009/Aprovado/Mapas/map18-2009.pdf). However, the values are presented without any narrative discussion.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>b</p>
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<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on transfers to public corporations is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The information is presented in section IV.6 of the Budget Report, pp.188-195.</p> <p><u>Comment:</u> The information is up to some level present, but it is not easy to find or understand. The narrative discussion is not articulated with the quantitative estimates, which seem to be taken as aggregate values.</p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” The budget presents some information regarding the transfers to public corporations in previous years, but not for the budget year, contrary to what is stipulated in the law (see SAI recommendation 47 – PCGE/2008 [page 196 vol. I of “Parecer do Tribunal de Contas sobre a CGE/2008.”</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “b,” which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	<p>C</p>
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<p>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The information is presented in section IV.6 of the budget Report, pp.188-195.</p> <p><u>Comment:</u> See previous answer.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>b</p>
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<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer should be at least "c" (instead of "d"), as some information is presented. See table V.14 of the Budget Report.</p> <p><u>Researcher Response:</u> Table V.14 refers to Exceptional Expenditures on Financial Assets, but gives no information at all on "financial assets held by the government," therefore we maintain our response choice.</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose the answer "d."</p>	<p>d</p>
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<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer should be "c" instead of "d," as some information is presented. See section II.1.1 of Budget Report, on the part regarding public real state and vehicles management.</p> <p><u>Researcher Response:</u> In Section II.1.1 the only information is that there are "around 29,000 vehicles" without quantifying their value. And concerning real estate, there is only information on the properties' very rough size and area. Also only a table is provided which lists revenues from property sales. Since there is no quantification of the value of these assets we keep our choice.</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer "d."</p>	<p>d</p>
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<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The data are not in the Budget or in any supporting budget documentation. However, the National Statistics Institute (INE) computes “national accounts” (European system of accounts, ESA95) where these data should be included.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The answer is correct but the comment seems irrelevant. National accounts are produced with some lag and would not be informative for the purpose.</p> <p><u>Government Comment:</u> Conta Geral do Estado provides information on tax payers’ debts, so the correct answer would be “b.”</p> <p><u>Researcher Response:</u> The Conta Geral do Estado is produced around 18 months after the end of the budget year. Therefore, it is not considered a supporting document.</p>	d
<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> See Section IV.3.3 of the Budget Report.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?
- Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.
 - Yes, information is presented, highlighting key future liabilities, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on future liabilities is not presented.
 - Not applicable/other (please comment).

Citation:

See Annex 3 of the Budget Report (particularly table A3.1).

Comment:

Although a narrative discussion and quantitative estimates are presented, from 2008 to 2050, the section is only 4 pages long. It also provides an actuarial perspective, which simulates pensions but does not include any variables pertaining to the economic situation (*conjuntural*). Therefore, it is likely to be highly unreliable.

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "c."

Peer Reviewer Two Comment: A more appropriate response to this question would be "c," given that, beyond pensions there are future liabilities that are not made clear such as those resulting from the SCUT projects (private public partnerships for infrastructure construction where the government assumes total future payment of usage – no cost for the user).

Government Comment: Budget report (annex 3) regards social security system (private sector and civil servants since 2006). Projections till 2050 for overall social security system presented in the Growth and Stability Programme of January 2009 (see http://www.min-financas.pt/download_en.asp?num_links=0&link=inf_economica/PEC_2008-2011_En.pdf) comprises private sector, all civil servants and non contributive regime, and this information is validated by the European Commission. See section V on Sustainability of Public Finances and table A9 of annex of the mentioned document.

Researcher Response: We suggest the answer should remain as we indicated in the questionnaire, "b." Information on SCUTS is provided in Section IV.7 of the Budget (Public-Private Partnerships) in a table on page 201, therefore we don't think we should downgrade our response. Concerning reference to the Stability and Growth Programme, we do not consider it part of the supporting budget documentation.

IBP Comment: IBP editors chose answer "b," to maintain consistency of assumptions across countries.

b

<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> EU funds are considered intergovernmental transfers rather than donor assistance.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	e
<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> See section IV.1.4.3 of the Budget Report.</p> <p><u>Comment:</u> Although the report has a whole section on tax expenditure, where tax breaks for each type of tax are indicated, as well as expected values for those tax expenditures, the purpose, duration and beneficiaries are not stated. The disabled are the exception.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b

46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?

- a. All earmarked revenues are identified individually.
- b. At least two-thirds of, but not all, earmarked revenues are identified individually.
- c. Less than two-thirds of earmarked revenues are identified individually.
- d. No earmarked revenues are identified individually.
- e. Not applicable/other (please comment).

Citation:

See article 7 of the Budget Law
(http://www.dgo.pt/legis/EnquadramentoOrcamental/Lei_enquad_orcam ento.html).

Comment:

There are no earmarked revenues.

Researcher Response to this Question was "e"

Peer Reviewer One Comment: A more appropriate response to this question would be "c" although the general rule is of "prohibition" in practice there are earmarked revenues such as the VAT revenue that goes directly to Social Security (and CGA)—its identified individually; the CSR- contribuição de service rodoviário, which is part of the ISP tax on fuel, earmarked to Estradas de Portugal (roads) [not identified at all]; and 5% of IRS that goes to municipalities [not identified at all].

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." Even though there is a principle that states that earmarking revenues should not occur (nº1 of article 7 cited above). There are, however, exceptions that can be explicitly found in the 2009 executive budget (<http://www.dgo.pt/oe/2009/aprovado/rel-2009.pdf>), as in pages 135,156 or 163 and in tables Quadro V2 and Quadro V5, to cite just a few examples.

Government Comment: The response should be "a" (instead of "e"), as there are earmarked revenues. See section IV.4.1.4 State Revenues and Expenditures where it is stated earmarked revenues for social security (Law nº39/2005, 24th June) and for tourism development.

Researcher Response: Although it is true that there can be no earmarked revenues by law, in practice it does happen.

Our choice is now "b" for the following reasons:

- The main non-tax earmarked revenues are the revenues of Autonomous Funds and Services (Fundos e Serviços Autónomos), they are explicit in the Budget and amount to more than two-thirds of earmarked revenues.
- A small amount of personal income tax (IRS) can be shared by municipalities (between 0% and 5%).
- The CSR which is part of the petrol tax is not actually an off-Budget revenue, since it has been excluded from the Budget. In fact, since CSR is an earmarked revenue, it is not identified individually.

IBP Comment: IBP editors chose answer "b," as per researcher's comment.

b

<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> The data regarding the intelligence services (Serviço de Informações Estratégicas de Defesa and Serviço de Informações de Segurança) are presented in p.214 of the Budget Report, with an estimated expenditure of c. 10 million euro.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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The Budget Narrative & Performance Monitoring	
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> There are policy goals and there are tables indicating aggregate expenditures by administrative units, but some details are missing (quantitative estimates by program). See Chapter V.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b

49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?
- Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.
 - Yes, information is presented, highlighting the major policy goals, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented.
 - Not applicable/other (please comment).

Citation:

Comment:

There are two maps presenting multi-year periods - Map XV and Map XVI. The first one, which presents investment and expenditures for public sector development, includes multi-year estimates. The second one presents aggregated multi-year estimates, according to programs. However, none of them include narrative discussions.

C

Researcher Response to this Question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." Such maps are not in practice informative, since they cover a small part of expenditure and the maps do not present the policy goals, just the financial amounts, which could easily be completely reviewed in the next budgets.

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

Researcher Response: We suggest the answer should remain as we indicated in the questionnaire, "c."

IBP Comment: IBP editors chose answer "c." Some information is presented, although it lacks important details.

50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?

- a. Non-financial data are presented for all programs.
- b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.
- c. Non-financial data are presented for programs representing less than two-thirds of expenditure.
- d. No non-financial data are presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

There is very little narrative discussion in chapter V of the Budget Report. In a much unstructured way, and for a very limited number of expenditures, some non-financial data are presented.

Researcher Response to this Question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." Such "pilots" are just experimental.

Peer Reviewer Two Comment:

Government Comment: This information is available, not in the Budget but in sectoral documents which are public.

Researcher Response: We suggest the answer should remain as we indicated in the questionnaire, "c." Peer review one's choice suggests no data is provided, which is incorrect. On the other hand, in response to the Government's comment, sectoral documents cannot be considered supporting budget documentation.

IBP Comment: IBP editors chose answer "c" in light of the researcher's comment.

C

<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The expected output of programs is often rather vague; very rarely are there indicators which could measure performance, or are there target dates given for achieving policy goals.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> We agree, with the exception of the programme budgeting pilot programmes.</p> <p><u>Researcher Response:</u> We suggest the answer should remain as we indicated in the questionnaire, "d."</p>	<p>d</p>
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<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Performance indicators are presented only for Chapter VI of the Budget Report (they are insignificant both in terms of value and beneficiaries). Some of the policies in chapter V present targets, but they are not operationalised into indicators and rarely have target dates.</p> <p><u>Researcher Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” see question 50 and the authors own comments.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p> <p><u>Researcher Response:</u> We suggest the answer should remain as we indicated in the questionnaire (see our responses to question 50 above).</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” in light of researcher’s comments.</p>	<p>C</p>
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<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Performance indicators only properly exist in Chapter VI of the Budget Report. See also previous answer.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?

- a. All performance indicators are used in conjunction with performance targets.
- b. Most performance indicators are used in conjunction with performance targets.
- c. Some performance indicators are used in conjunction with performance targets, but most are not.
- d. No performance indicators are used in conjunction with performance targets.
- e. Not applicable/other (please comment).

Citation:

Comment:

See previous answer.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: With the exception of the programmes presented in chapter VI of the budget, which contain objectives, indicators and goals. The answer could be "c."

Researcher Response: Given that we consider, in this question, that programmes are lacking or are not well designed, we keep our choice for question 55.

IBP Comment: Based on a review of comments, IBP editors chose the answer "d."

d

<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on policies intended to alleviate poverty is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> See chapter 1 of the Budget Report.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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Additional Key Information for Budget Analysis & Monitoring	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Corresponding tax legislation includes all relevant information. All tax information is presented in a website designed for citizens' use: http://info.portaldasfinancas.gov.pt/pt/informacao_fiscal/codigos_tributarios/</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

57. Does the executive make available to the public an analysis of the distribution of the tax burden?

- a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.
- c. Yes, some analysis is presented, but it lacks important details.
- d. No analysis on the distribution of the tax burden is presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

We are not aware of any official document where the tax burden is discussed in great detail.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: There are some articles or working papers made by the Ministry of Finance, for instance Helder Reis "Model Tax Benefit – an analysis to personal income tax" (October 2001) available at http://www.gpeari.min-financas.pt/arquivo-interno-de-ficheiros/wpapers/dtseries_sumario.html. The answer should be "b."

Researcher Response: Although there are some studies (e.g. the referred working paper) they do not represent the executive's official stance. We therefore keep our choice "d."

IBP Comment: Based on a review of comments, IBP editors chose answer "d."

d

<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with IFI assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> If one considers EU funds as assistance, then the discussion is thorough. The conditions are described in the Growth and Stability Program (http://www.parlamento.pt/OrcamentoEstado/Documents/pec/pec2008-2011.pdf).</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> For consistency in the assumptions used to evaluate this question across all EU countries included in the Survey, we decided not to consider the EU as a donor for its own country members. So "e" is the appropriate answer.</p>	<p>e</p>
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<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Portugal is not a recipient of assistance from donor countries.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>e</p>
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<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it provides a summary that is very informative. Yes, it provides a summary that is somewhat informative. Yes, but the summary is not very informative. No, it does not provide a summary. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The budget report presents a summary, but it is not a stand-alone document.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The response should be "b" instead of "d," as the executive makes available to the public that is somewhat informative (see http://www.min-financas.pt/download.asp?num_links=0&link=discursos/Apres_OE2009.pdf).</p> <p><u>Researcher Response:</u> IBP suggested to us that a budget summary should be a stand-alone document. There is a summary included in the Budget Report but we did not take that into account, since it is not a stand-alone document.</p> <p><u>IBP Comment:</u> IBP editors chose to keep answer "d." See Researcher Response.</p>	d
<p>61. Does the executive publish a "citizens budget" or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it publishes a citizens budget that is very informative. Yes, it publishes a citizens budget that is somewhat informative. Yes, but the citizens budget is not very informative. No, it does not publish a citizens budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d

<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ol style="list-style-type: none"> Yes, thorough definitions of budget terms are provided. Yes, definitions are provided, but some details are excluded. Yes, some definitions are provided, but it lacks important details. No, definitions are not provided. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ol style="list-style-type: none"> Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. No, the right to access government information has not been codified into law, or this right does not include access to budget information. Not applicable/other (please comment). <p><u>Citation:</u> See article 11 of the Law (http://www.dgo.pt/legis/EnquadramentoOrcamental/Lei_enquad_orcam ento.html), complementing the constitutional right (http://www.parlamento.pt/LEGISLACAO/Paginas/ConstituicaoRepublicaPortuguesa.aspx).</p> <p><u>Comment:</u> By law, citizens are granted access to all information. The existing documents regarding the budget are all available on the internet.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Even though the budget is highly disaggregated (in organic, functional and economic terms), it is extremely difficult to find any further information beyond the one already provided.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <p>a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.</p> <p>b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</p> <p>c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.</p> <p>d. In practice, no highly disaggregated non-financial expenditure information is available.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> See, for example, some social security programs: http://195.245.197.196/left.asp?02.21.03.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> a. The release date is set in permanent law. b. The executive announces the release date at least two months in advance. c. The executive announces the release date less than two months but more than two weeks in advance. d. The executive announces the release date two weeks or less before the release, or makes no announcement. e. Not applicable/other (please comment). <p><u>Citation:</u> See article 15 of the Budget Law, stating that the release date is October 15th (http://www.dgo.pt/legis/EnquadramentoOrcamental/Lei_enquad_orcamento.html).</p> <p><u>Comment:</u> Even if this information is referring to a period which is beyond the cut-off date of September 15, 2009, we thought it would be useful to note that although in the past years the budget has indeed been released on schedule, the proposal for the BY 2010 has not yet been presented, due to the legislative election held on September 27, 2009.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget's formulation)?

- a. Yes, a detailed timetable is released to the public.
- b. Yes, a timetable is released, but some details are excluded.
- c. Yes, a timetable is released, but it lacks important details.
- d. No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Citation:

Comment:

The timetable for preparation of the executive's budget proposal is not disclosed to the public.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: The response should be "b" instead of "d," as there is some information about timetable is released. See: <http://www.dgo.pt/circulares/oe2010instrucoes/ca1354.pdf>. The answer should be "a."

Researcher Response: As stated by the government, there are detailed instructions to the public administration services which are disclosed online. However, we do not consider them as an appropriate timetable to provide information to the public.

IBP Comment: IBP editors chose answer "c" to maintain consistency of assumptions in selecting answers across countries. Though lacking major details, some information is presented.

C

<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See question 67.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The response should be "b" instead of "d," see question 67. The answer should be "b."</p> <p><u>Researcher Response:</u> See our response above.</p> <p><u>IBP Comment:</u> IBP editors chose answer "c" to maintain consistency of assumptions in selecting answers across countries.</p>	<p>C</p>
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<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of legislators. b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. c. Yes, the executive holds very limited consultations, involving only a few members of the legislature. d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is a discussion of the budget both in parliament and in the specialized parliamentary committee, within 45 days of the proposal being released, not before.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Aside from the parliament there obligatory discussion with Economic and Social Committee (ESC), which makes remarks that are considered in the versions that is sent to the parliament. The ESC encompasses members from different sensibilities and backgrounds.</p> <p><u>Researcher Response:</u> The question refers to "members of the legislature," and members of the ESC are not members of Parliament. We therefore keep our choice.</p>	<p>d</p>
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<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of constituencies. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. Yes, the executive holds very limited consultations, involving only a few constituencies. No, the executive does not typically consult with the public as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The budget process consists of several stages, lasting for a rather short period of time (3-4 months). It does not include the public at any of these stages. The discussion takes place in the Council of Ministers.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> The executive releases a pre-budget statement at least four months in advance of the start of the budget year. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. The executive does not release a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There are two documents that, although released before the budget, cannot be considered pre-budget statements, because (1) Grandes Opções do Plano does not include the requested expected total expenditures, expected total revenues and expected debt, and (2) the Growth and Stability Program is presented several months before the budget (almost a year before).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See question 71.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u> Article 35 of the Budget Law: the government must submit the budget proposal to Parliament by October 15 (http://www.dgo.pt/legis/EnquadramentoOrcamental/Lei_enquad_orcam ento.html). Budget year begins on January 1.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	b

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ul style="list-style-type: none"> a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The budget is discussed in detail in the permanent parliamentary committee on Finance and Budget, which holds public hearings with different organizations. Public hearings on macroeconomic and fiscal framework are non-existent.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation:</u> Please see the law regarding the functioning of Parliament, articles 100-104, here: http://www.parlamento.pt/Legislacao/Paginas/RegimentoAssembleiaRepublica.aspx#art104.</p> <p><u>Comment:</u> The budget is discussed in detail in the permanent parliamentary committee on Finance and Budget, which holds public hearings with different organizations. Any citizen or organization can be invited by a Committee to participate in its works. Government officials are allowed to attend without previous invitation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>b</p>
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<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See question 76. Also, hearings are public, and often broadcasted in a special cable TV channel, "Canal Parlamento" (http://www.canal.parlamento.pt/).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	b
<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ol style="list-style-type: none"> Yes, the committees release very informative reports, which include all written testimony presented at the hearings. Yes, the committees release reports, but some details are excluded. Yes, the committees release reports, but they are not very informative. No, the committees do not release reports or do not hold public hearings. Not applicable/other (please comment). <p><u>Citation:</u> The reports can be found in the Committees' website: http://www.parlamento.pt/sites/COM/Paginas/defaultPesquisa.aspx.</p> <p><u>Comment:</u> The committees release information on their activities but these are not very informative.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	c

<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <p>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</p> <p>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Please see Map regarding the expenditures of intelligence: http://www.dgo.pt/oe/2009/Aprovado/Mapas/DesenvolvimentosOrcamentais/ServicosFundosAutonomos/Mapa_OP1_Ministerio_02.pdf.</p> <p><u>Comment:</u> The information is presented according to economic and functional classification.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
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80. Does the legislature have authority *in law* to amend the budget presented by the executive?

- a. Yes, the legislature has unlimited authority *in law* to amend the budget.
- b. Yes, the legislature has authority *in law* to amend the budget, with some limitations.
- c. Yes, the legislature has authority *in law* to amend the budget, but its authority is very limited.
- d. No, the legislature does not have any authority *in law* to amend the budget.
- e. Not applicable/other (please comment).

Citation:

Chapter IV of the Budget Law (articles 46-54) defines the terms in which a budget can be amended (http://www.dgo.pt/legis/EnquadramentoOrcamental/Lei_enquad_orcam ento.html).

Comment:

The legislature has the authority to amend the budget in most circumstances (see articles 50 and 51), the exception being where it is the government's competence (see article 48, which specifies that the government has for example competence of amendment except in the budget maps or differences of balance). For example, the legislature can alter the revenues, among others, of the autonomous funds and services and also social security. It has also the competence of creating new programs through amendments.

a

Researcher Response to this Question was "b"

Peer Reviewer One Comment: The quoted articles of the law regard to the changes made after the approval of the law. Parliament has no limits in changing the proposal presented by the executive.

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "b," which the IBP modified for consistency purposes.

Researcher Response: Amendments can be made before and after the budget is approved and we considered both possibilities. We would agree that "a" would be the correct answer given the clarification provided by OBI above. Please see citation at the top.

IBP Comment: Based on a review of comments, IBP editors chose answer "a."

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> The approved budget includes program-level detail. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). The approved budget includes only departmental totals. The approved budget includes less information than departmental totals or the approved budget is not released to the public. Not applicable/other (please comment). <p><u>Citation:</u> The approved budget (law - http://www.dgo.pt/oe/2009/Aprovado/Lei/Lei_MapasLei.pdf) includes the maps with program-level detail.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation:</u> The in-year reports of actual expenditure are released every month (http://www.dgo.pt/Boletim/index.htm).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> Yes, in-year reports cover all expenditures. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. Yes, in-year reports cover less than two-thirds of expenditures. No in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> See the following in-year report, particularly the annexes: http://www.dgo.pt/Boletim/0709-bol.pdf.</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: See also www.ine.pt, the national statistical office has quarterly accounts in an accrual basis for all public administrations.</p> <p>Peer Reviewer Two Comment:</p> <p>Government Comment: Government did not dispute researcher's answer.</p> <p>Researcher Response: The comment is useful but does not alter our choice.</p>	a
<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> The in-year reports on actual expenditures organized by administrative unit contain program-level detail. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. Not applicable/other (please comment). <p><u>Citation:</u> See, for example, page 7 of the July 2009 in-year report (http://www.dgo.pt/Boletim/0709-bol.pdf), where expenditures for the employment and investment initiative are presented, but not all programs are specified.</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment:</p> <p>Government Comment: Government did not dispute researcher's answer.</p>	b

<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> Yes, comparisons are made for all expenditures. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. Yes, but comparisons are made for less than two-thirds of expenditures. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> The tables present data for 2008 and 2009, allowing for a comparison. See, for example, table 3 in the in-year report of July (http://www.dgo.pt/Boletim/0709-bol.pdf).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ol style="list-style-type: none"> In-year reports on actual revenue collections by source of revenue are released at least every month. In-year reports on actual revenue collections are released at least every quarter. In-year reports on actual revenue collections are released at least semi-annually. In-year reports on actual revenue collections by source of revenue are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See, for example, table 2 of the in-year report of July (http://www.dgo.pt/Boletim/0709-bol.pdf) The tables present data for 2008 and 2009, allowing for a comparison. See, for example, table 3 of the annex, page 21, in the in-year report of July (http://www.dgo.pt/Boletim/0709-bol.pdf).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> See, for example, table 2 of the in-year report of July (http://www.dgo.pt/Boletim/0709-bol.pdf).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> See, for example, table 2 of the in-year report of July (http://www.dgo.pt/Boletim/0709-bol.pdf).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "a." See www.igcp.pt</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The response should be a, as there is information on monthly state debt released by http://www.igcp.pt/fotos/editor2/2009/Bol Mensal/12BM Dezembro.pdf.</p> <p><u>Researcher Response:</u> The choice depends on how we interpret the concept of "release to the public." The in-year reports which the DGO (Budget department) releases monthly include no such data. However it is available in the public institute that manages public debt (IGCP). It is not easily found by the general public, which is why we have chosen "d," but would agree to option "a" if the notion of "release to the public" is redefined.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" to maintain consistency of assumptions across countries: the Instituto de Gestão da Tesouraria e do Crédito Público, I.P. (Portuguese Treasury and Government Debt Agency) is part of the Executive, and regularly releases monthly reports on actual government borrowing.</p>	<p>a</p>
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<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The response should be "a" instead of "d," see question 89.</p> <p><u>Researcher Response:</u> In this question, the same comment as made in the previous question applies. IGCP provides information on maturity, interest rates, etc.</p> <p><u>IBP Comment:</u> See comment for question 89.</p>	<p>a</p>
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<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> a. Reports are released 1 month or less after the end of the period. b. Reports are released 2 months or less (but more than 1 month) after the end of the period. c. Reports are released more than 2 months after the end of the period. d. In-year reports are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Reports are released every month.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not release a mid-year review.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ol style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). e. Not applicable/other (please comment). <p><u>Citation:</u> According to the law (articles 46-54, http://www.dgo.pt/legis/EnquadramentoOrcamental/Lei_enquad_orcamento.html), alterations to the budget must be presented in parliament to be voted.</p> <p><u>Comment:</u> As a general principle, the government needs parliamentary approval prior to transfer of funds between administrative units.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
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<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ul style="list-style-type: none"> a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. d. No, the procurement process was not open and competitive in practice. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The SAI has recently disclosed that there are some irregularities regarding civil procurement of goods and services (see, for example, this newspaper article - http://www.correiomanha.pt/noticia.aspx?contentid=C24A48C4-1310-4417-89FD-168ED354E764&channelid=00000011-0000-0000-0000-000000000011). Also, there have been increasing news items referring to corruption in procurement. There are also some prominent judicial cases involving irregularities in public procurement (e.g. Operação Face Oculta)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>b</p>
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<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Supplemental budgets are presented and voted in parliament.</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "b." This is what in fact happened for the second supplemental budget that was approved for 2009. No previous adjustment was made for the significant fall in tax revenues.</p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p> <p><u>Researcher Response:</u> We choose to maintain option "a" because additional expenditure in most items cannot be made without legislative approval.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" as per researcher's comment.</p>	<p>a</p>
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<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none">a. Supplemental budgets are generally equal to 2 percent or less of the original budget.b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> From 1996 to 2009, supplemental budgets were produced in the following years: 1996, 1997, 1998, 1999, 2001 (twice), 2002, 2004 and 2005. Taking into account data from 2004 and 2005, supplemental budgets vary between 2 to 5%.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>b</p>
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<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation:</u> See article 8, nº 5, for the definition of contingency funds (http://www.dgo.pt/legis/EnquadramentoOrcamental/Lei_enquad_orcam ento.html).</p> <p><u>Comment:</u> The budget includes these contingency funds (they are referred to as “excepcional expenditures”). They are a part of the budget, but not really specified. However, expenditures must be approved in parliament before the funds are expended.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
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Executive’s Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget’s actual outcome for the year?</p> <ul style="list-style-type: none"> a. The report is released six months or less after the end of the fiscal year. b. The report is released 12 months or less (but more than six months) after the end of the fiscal year. c. The report is released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation:</u> Codified in law. See: http://www.dgo.pt/legis/EnquadramentoOrcamental/Lei_enquad_orcamento.html.</p> <p><u>Comment:</u> The deadline for the release of the year-end report is the last day of June, exactly six months after the end of the fiscal year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> Yes, all data on actual outcomes have been audited. At least two-thirds, but not all, of the data on actual outcomes have been audited. Less than two-thirds of the data on actual outcomes have been audited. None of the data on actual outcomes has been audited, or a year-end report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The data in the year-end report have not been audited before the production by the government. However, the SAI makes its own audit report which is then presented to the Parliament.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> See report in http://www.dgo.pt/cge/cge2008/CGE_2008_vol1.pdf (including estimates, executed and totals, as well as narrative explanations).</p> <p><u>Comment:</u> The index of all volumes of the year-end report can be found here: http://www.dgo.pt/cge/cge2008/index.htm.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). d. No explanation of the differences is provided, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> See, for example, this volume of the report in http://www.dgo.pt/cge/cge2008/CGE_2008_vol2tomo01.pdf.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> The differences are explained in the report of the year-end report (http://www.dgo.pt/cge/cge2008/CGE_2008_vol1.pdf).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Although there is quite a large narrative discussion and presentation of quantitative estimates on the macroeconomic performance of both national and international economy, there is no explanation of the difference between the original forecast and the outcome. Please see our answer to question 14.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See our answer to question 50.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The budget does not provide adequate performance indicators in order to allow for a discussion (see our answers to questions 51-54).</p> <p><u>Researcher Response to this Question was "e"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d."</p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "e," which the IBP modified for consistency purposes.</p> <p><u>Researcher Response:</u> We suggest the answer should remain as we indicated in the questionnaire. Given the answers to questions 51-54, we cannot identify any differences between performance and actual outcomes.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" to maintain consistency of assumptions across countries.</p>	<p>d</p>
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<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is information on key governmental subsidies to the poor (enacted and executed - see for example pp.212-214 of the report in http://www.dgo.pt/cge/cge2008/CGE_2008_vol2tomo01.pdf). However, given that there are neither performance indicators nor measures of actual changes in poverty levels, we cannot consider the information complete.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	C
<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key issues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented on extra-budgetary funds, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There are no extra-budgetary funds.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	e

The Independence and Performance of the Supreme Audit Institution	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Reports must be released by the 31st December of the following year – article 73^o of budget framework law.</p> <p><u>Researcher Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The Court of Auditors report on the General State Account in published by 31/12/n+1, so the correct answer would be “b.”</p> <p><u>Researcher Response:</u> We do agree with answer “b.” The latest version of the Budget Framework Law is in here: http://www.dgo.pt/legis/EnquadramentoOrcamental/RepublicacaoLei91-2001_3Alteracao_Lei48-2004.pdf</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer “b.”</p>	b

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ul style="list-style-type: none"> a. All expenditures have been audited and the reports released to the public. b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. c. Expenditure representing less than two-thirds of expenditure have been audited. d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u> See https://www.tcontas.pt/pt/actos/parecer/2007/pcge2007.pdf.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. The annual audit report(s) includes one or more executive summaries summarizing the report's content. b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The report does not include an executive summary.</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "b." The reports include a synthesis that can be considered an executive summary. See, for example, page 3 of the audit report for 2008 (http://www.tcontas.pt/pt/actos/parecer/2008/pcge2008-v1.pdf).</p> <p><u>Government Comment:</u> The audit report of the Court of Auditors to the General State Account includes executive summary. The answer should be "a."</p> <p><u>Researcher Response:</u> We have already chosen option "b," which also coincides with Peer Reviewer Two's selection.</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer "b."</p>	<p>b</p>
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<p>114. 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?</p> <ul style="list-style-type: none"> 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 they are removed. b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The President of the SAI is nominated and exonerated by the President of the Republic, following the Government's proposal (article 133, section m, of the Constitution).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, the SAI releases to the public audits of all extra-budgetary funds. b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See question 35.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	e

<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> a. The SAI has full discretion to decide which audits it wishes to undertake. b. The SAI has significant discretion, but faces some limitations. c. The SAI has some discretion, but faces considerable limitations. d. The SAI has no discretion to decide which audits it wishes to undertake. e. Not applicable/other (please comment). <p><u>Citation:</u> Law 98/97, August 26 (https://www.tcontas.pt/pt/apresenta/legislacao/LOPTC.pdf).</p> <p><u>Comment:</u> The law specifies the institutions and firms that the SAI may audit. Within those competences, the SAI has full discretion.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> 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. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Not applicable/other (please comment). <p><u>Citation:</u> Article 31 (https://www.tcontas.pt/pt/apresenta/legislacao/legis4-act.pdf). The audit reports are available here (for 2009): http://www.tcontas.pt/pt/actos/rel_auditoria/2009/audit2009.shtm.</p> <p><u>Comment:</u> The SAI produces its own budget proposal, which is then presented to the government in time for its inclusion in the Budget Proposal to parliament, which has the final say. The resources of the SAI are insufficient to audit a significant proportion of public institutions which exist in Portugal (308 municipalities, hundreds of municipal corporations, hospitals, universities, etc.)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>C</p>
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118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?

- a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.
- c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.
- d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.
- e. Not applicable/other (please comment).

Citation:

Comment:

The security sector is audited but according to the information available - online - the SAI does not employ designated staff specifically for the audit of this sector. See the organizational chart of the SAI for a better understanding of its organization:

<http://www.tcontas.pt/pt/apresenta/organograma.shtm>.

Researcher Response to this Question was "d"

Peer Reviewer One Comment: Department "Auditing IV."

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "d," which the IBP modified for consistency purposes.

IBP Comment: Please see Note 1.

a

<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ul style="list-style-type: none"> a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. d. No, the SAI does not maintain any formal mechanisms of communication with the public. e. Not applicable. <p><u>Citation:</u></p> <p><u>Comment:</u> However, all documents produced by the SAI are available online for download.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> Yes, all audit reports are scrutinized. Yes, most audit reports are scrutinized. Yes, some audit reports are scrutinized. No, audit reports are not scrutinized. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The parliamentary committee on Finance and Budget analyses the audit report. In practice the Finance and Budget Committee does not scrutinize all audit reports, but only the ones the committee itself has ordered according to the budget framework law, and some selected reports (not many).</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> IBP editors chose answer "c" to maintain consistency of assumptions in selecting the answers across the countries.</p>	C
<p>121. 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?</p> <ol style="list-style-type: none"> Yes, the executive reports publicly on what steps it has taken to address audit findings. Yes, the executive reports publicly on most audit findings. Yes, the executive reports publicly on some audit findings. No, the executive does not report on steps it has taken to address audit findings. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d

122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.
- b. Yes, a report is released, covering key audit recommendations, but some details are excluded.
- c. Yes, a report is released, but it lacks important details.
- d. No, a report is not produced or it is prepared for internal purposes only (please specify).
- e. Not applicable/other (please comment).

Citation:

Comment:

We found no evidence of such report being easily available.

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "a." Just see the Activity's report of the SAI which is available at http://www.tcontas.pt/pt/actos/rel_anuais.shtm where the SAI lists the recommendations that have been followed. In the State Accounts auditing, the SAI also presents indicators regarding the amount of recommendations made in the previous analysis that have been followed.

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

Researcher Response: Although the SAI produces a report on annual activities, it does not state whether these recommendations were followed.

IBP Comment: IBP editors chose answer "d," in light of researcher's comment.

d

<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Most reports produced by the SAI are available online, including reports on the security sector (military and police). Also, according to article 11 of the SAI's organic law (https://www.tcontas.pt/pt/apresenta/legislacao/LOPTC.pdf), the SAI is obliged by law to fully cooperate with all sovereign bodies, providing them with the information and reports it has produced.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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