Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

### Table 1. Key Budget Documents

<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Documento de Estratégia Orçamental (DEO)</td>
<td>2014-2018</td>
<td>April 30, 2014</td>
</tr>
</tbody>
</table>
**Enacted Budget**
Lei do Orçamento do Estado 2014 December 31, 2013

**Citizens Budget (for EBP or Enacted Budget)**
Orçamento Cidadão 2014 (enacted budget - see note in "sources") February 2, 2014

**In-Year Report**
Síntese da execução orçamental 2014 (monthly) On the 20th of the month after the reference period

**Additional in-year report**
Boletim Mensal da Dívida Pública 2014 (monthly) On the month after the reference period, no strict deadline

**Additional in-year report**
Not Available Not Available Not Available

**Mid-Year Review**
Not Available Not Available Not Available

**Year-End Report**
Conta Geral do Estado 2012 July 1, 2013

**Audit Report**
Parecer do Tribunal de Contas sobre a Conta Geral do Estado 2012 December 19, 2013

**Sources:** "Lei de Enquadramento Orçamental", Portugal's budget law, sets the rules for the budget process, types of documents to be published and respective dates/deadlines and is available online at [http://www.dgo.pt/legislacao/Paginas/default.aspx](http://www.dgo.pt/legislacao/Paginas/default.aspx). The Citizens' Budget was based on the EBP and was due one month after the EBP's publication date. However, as it was the first edition of the Portuguese Citizens' Budget, this was published with significant delay, only in February 2014. Therefore, some amendments were made - and data updated - to account for changes from the EBP to the Enacted Budget. Note that the EB was approved on 26 November 2013, therefore the CB can be considered as publicly available despite the delay.

**PEER REVIEWER**
**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** A precision about the sources: "Lei de Enquadramento Orçamental" is Portugal's Budget Framework Law, as required by the Constitution of the Portuguese Republic ([http://www.en.parlamento.pt/Legislation/CRP/Constitution7th.pdf](http://www.en.parlamento.pt/Legislation/CRP/Constitution7th.pdf)). This should not be confused with each year's budget law. The Citizens' Budget released for the first time in February 2014 was a joint pilot project of the Ministry of Finance with a public policy University institute. It is not a mandatory requirement, as it is not considered in the budgetary framework law.

---

**Table 2a. Details about Availability**

**Portugal**

<table>
<thead>
<tr>
<th>Budget Documents</th>
<th>Pre-Budget Statement</th>
<th>Executive's Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Question</td>
<td>Portugal 1</td>
<td>Portugal 2</td>
<td>Portugal 3</td>
<td>Portugal 4</td>
</tr>
<tr>
<td>------------------------------------------------------------------------</td>
<td>------------</td>
<td>------------</td>
<td>------------</td>
<td>------------</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>If available online, provide internet/URL address</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><a href="http://www.portugal.gov.pt/media/1405438/20140430%20DEO.pdf">http://www.portugal.gov.pt/media/1405438/20140430%20DEO.pdf</a></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it machine readable? [only for electronic copies]</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is there a “citizens version” of the budget document?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Sources: All required information is available at the website of the Budgetary Affairs department of the Ministry of Finance at [http://www.dgo.pt](http://www.dgo.pt). The deadlines for each document to be published are set in the budget law referred to in the previous section.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Again, as in the previous section, the budget law referred to by the researcher is the budget framework law.
<table>
<thead>
<tr>
<th></th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>✅Yes</td>
<td>✅Yes</td>
<td>✅Yes</td>
<td>✅Yes</td>
</tr>
<tr>
<td></td>
<td>❌No</td>
<td>❌No</td>
<td>❌No</td>
<td>❌No</td>
</tr>
<tr>
<td>Is it produced for internal</td>
<td>✅Yes</td>
<td>✅Yes</td>
<td>✅Yes</td>
<td>✅Yes</td>
</tr>
<tr>
<td>purposes only?</td>
<td>❌No</td>
<td>❌No</td>
<td>❌No</td>
<td>❌No</td>
</tr>
<tr>
<td>Is it published too late</td>
<td>✅Yes</td>
<td>✅Yes</td>
<td>✅Yes</td>
<td>✅Yes</td>
</tr>
<tr>
<td>compared to the accepted</td>
<td>❌No</td>
<td>❌No</td>
<td>❌No</td>
<td>❌No</td>
</tr>
<tr>
<td>timeframe?</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it available to the public</td>
<td>✅Yes</td>
<td>✅Yes</td>
<td>✅Yes</td>
<td>✅Yes</td>
</tr>
<tr>
<td>in hard copy, with charge?</td>
<td>❌No</td>
<td>❌No</td>
<td>❌No</td>
<td>❌No</td>
</tr>
<tr>
<td>Is it available to the public</td>
<td>✅Yes</td>
<td>✅Yes</td>
<td>✅Yes</td>
<td>✅Yes</td>
</tr>
<tr>
<td>in hard copy, NO charge?</td>
<td>❌No</td>
<td>❌No</td>
<td>❌No</td>
<td>❌No</td>
</tr>
<tr>
<td>Is it available to the public</td>
<td>✅Yes</td>
<td>✅Yes</td>
<td>✅Yes</td>
<td>✅Yes</td>
</tr>
<tr>
<td>in soft copy, with charge?</td>
<td>❌No</td>
<td>❌No</td>
<td>❌No</td>
<td>❌No</td>
</tr>
<tr>
<td>Is it available to the public</td>
<td>✅Yes</td>
<td>✅Yes</td>
<td>✅Yes</td>
<td>✅Yes</td>
</tr>
<tr>
<td>in soft copy, NO charge?</td>
<td>❌No</td>
<td>❌No</td>
<td>❌No</td>
<td>❌No</td>
</tr>
<tr>
<td>Is it available to the public</td>
<td>✅Yes</td>
<td>✅Yes</td>
<td>✅Yes</td>
<td>✅Yes</td>
</tr>
<tr>
<td>online?</td>
<td>❌No</td>
<td>❌No</td>
<td>❌No</td>
<td>❌No</td>
</tr>
<tr>
<td>If available online, provide</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>internet/URL address</td>
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</tr>
<tr>
<td>links to monthly reports for</td>
<td>No Charge</td>
<td>No Charge</td>
<td>No Charge</td>
<td>No Charge</td>
</tr>
<tr>
<td>2014):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>links to monthly reports for</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>2014):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sources:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Note that (just as for table 2a) none of these documents are available in hard/soft copy, including those (such as the Enacted Budget or the Audit Report) which are published in the Journal of the Portuguese Parliament, which is only published in electronic form.

*The additional In-year Report, also mentioned in Table 1, consists of a small report on the monthly evolution of interest rates on bonds outstanding, the market for government debt in more general terms, and other relevant information on debt, and is published by IGCP (the Portuguese government debt agency). *Note that, apart from the Year-End Report proper, the last In-Year Report of the year provides an overview of budgetary outturns for the whole period. As for any other month, this is also published in the form of Excel tables. For this
reason, we answer Yes in the question "Is it machine readable?" for the Year-End Report, and provide the URL for the aforementioned IYR, in addition to that of the Year-End Report.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Table 3. When Are the Key Budget Documents Made Available to the Public?

<table>
<thead>
<tr>
<th>Document Type</th>
<th>Availability Details</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Pre-Budget Statement</strong></td>
<td>100. At least four months in advance of the budget year, and at least one month before</td>
</tr>
<tr>
<td></td>
<td>67. At least two months, but less than four months, in advance of the budget year,</td>
</tr>
<tr>
<td></td>
<td>33. Less than two months in advance of the budget year, but at least one month before</td>
</tr>
<tr>
<td></td>
<td>0. Does not release to the public, or is released less than one month before the</td>
</tr>
<tr>
<td><strong>Executive Budget Proposal</strong></td>
<td>100. At least three months in advance of the budget year, and in advance of the</td>
</tr>
<tr>
<td></td>
<td>67. At least two months, but less than three months, in advance of the budget year,</td>
</tr>
<tr>
<td></td>
<td>33. Less than two months in advance of the budget year, but at least in advance of the</td>
</tr>
<tr>
<td></td>
<td>0. Does not release to the public, or is released after the budget has been approved</td>
</tr>
<tr>
<td><strong>Enacted Budget</strong></td>
<td>100. Two weeks or less after the budget has been enacted</td>
</tr>
<tr>
<td></td>
<td>67. Between two weeks and six weeks after the budget has been enacted</td>
</tr>
<tr>
<td></td>
<td>33. More than six weeks, but less than three months, after the budget has been enacted</td>
</tr>
<tr>
<td></td>
<td>0. Does not release to the public, or is released more than three months after the</td>
</tr>
<tr>
<td><strong>In-Year Report</strong></td>
<td>100. At least every month, and within one month of the period covered</td>
</tr>
<tr>
<td></td>
<td>67. At least every quarter, and within three months of the period covered</td>
</tr>
<tr>
<td></td>
<td>33. At least semi-annually, and within three months of the period covered</td>
</tr>
<tr>
<td></td>
<td>0. Does not release to the public</td>
</tr>
<tr>
<td><strong>Mid-Year Review</strong></td>
<td>100. Six weeks or less after the mid-point</td>
</tr>
<tr>
<td></td>
<td>67. Nine weeks or less, but more than six weeks, after the mid-point</td>
</tr>
<tr>
<td></td>
<td>33. More than nine weeks, but less than three months, after the mid-point</td>
</tr>
<tr>
<td></td>
<td>0. Does not release to the public, or is released more than three months after the</td>
</tr>
</tbody>
</table>

Portugal

Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?

Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?

Enacted Budget: When is the Enacted Budget made available to the public?

In-Year Report: When are In-Year Reports made available to the public?

Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?
### Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

- 100. Six months or less after the end of the budget year
- 67. Nine months or less, but more than 6 months, after the end of the budget year
- 33. More than nine months, but within 12 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 12 months after the end of the budget year

### Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

- 100. Six months or less after the end of the budget year
- 67. 12 months or less, but more than 6 months, after the end of the budget year
- 33. More than 12 months, but within 18 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 18 months after the end of the budget year

### Sources: While the final Enacted Budget was, for 2014, approved in November 2013, it only is enacted, in the sense that it enters into force, on the 1st day of 2014, and the document was published on Dec. 31st 2013. The version of the Audit Report referred to in the previous section offers details on the publication calendar for the Year-End Report and Audit Report.

### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

### Table 4. General Questions

#### Portugal

<table>
<thead>
<tr>
<th>Question</th>
<th>YES/NO</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is there a website or web portal for government fiscal information?</td>
<td>Yes</td>
<td><a href="http://www.dgo.pt">http://www.dgo.pt</a> Budgetary affairs department, already mentioned in previous sections</td>
</tr>
<tr>
<td></td>
<td></td>
<td><a href="http://www.portugal.gov.pt/os-ministerios/ministerios-das-financas/documentos-oficiais/">http://www.portugal.gov.pt/os-ministerios/ministerios-das-financas/documentos-oficiais/</a> - Government “citizen-friendly” website, many official documents are either also or exclusively hosted here, such as the Citizens Budget and the Pre-Budget Statement</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td></td>
</tr>
</tbody>
</table>

Budget law, already referred to in previous sections, available here
Is there a law (or laws) guiding public financial management?

- Yes
- No

Also available, from the same source, is legislation on public financial accounting.

Are there additional laws regulating:

- Access to information?
- Transparency?
- Citizens participation?

- Yes
- No

"Lei de Acesso aos Documentos Administrativos" guarantees that any citizen can have free access to any administrative document - including any related to fiscal matters and the budget process in particular. This is Law no. 43/2007, available online at: [http://www.dre.pt/pdf1s%5C2007%5C08%5C16300%5C0568005687.pdf](http://www.dre.pt/pdf1s%5C2007%5C08%5C16300%5C0568005687.pdf).

Sources: *Note that the existence of independent public authorities that scrutinize budget information, namely the Conselho de Finanças Públicas (Public Finances Council) and the Unidade Técnica de Apoio Orçamental (Budget Support Unit for the Parliament's Budget Commission) also reinforces the promotion of transparency and free access to information. *There is also a special-purpose entity, "Comissão de Acesso aos Documentos Administrativos", which enforces the law mentioned in the third question of Table 3 and promotes its use by citizens, as well as study the impact it is able to achieve. *It is important to note that there is no legal provision or entity created with the purpose of promoting citizens' participation in the budget process.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The budget law referred to by the researcher is, more precisely, the Budget Framework Law. The Constitution of the Portuguese Republic ([http://www.en.parlamento.pt/Legislation/CRP/Constitution7th.pdf](http://www.en.parlamento.pt/Legislation/CRP/Constitution7th.pdf)) contains the principles that guide public financial management. The independent public entities that scrutinize budget information, namely the Conselho de Finanças Públicas (Public Finances Council) and the Unidade Técnica de Apoio Orçamental (Budget Support Unit for the Parliament's Budget Commission) produce regular reports on the various budget documents, which, as the researcher points out, reinforces, in practice, the promotion of transparency and the participation of public opinion in the budget discussions. As the researcher notes, there is no legal provision or entity created with the purpose of promoting citizens' participation in the budget process, only very general constitutional principles, repeated in the budget framework law.

Section 2. Comprehensiveness of the Executive's Budget Proposal

001. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?
A. Yes, administrative units accounting for all expenditures are presented.

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

C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by administrative unit.

E. Not applicable/other (please comment).

Portugal

A. Score: 100

Sources: Expenditures presented by administrative unit can be found in "Mapas orçamentais" which support the EBP, namely Map II (http://www.dgo.pt/politicaorçamental/OrcamentodeEstado/2014/Proposta%20do%20Orçamento%20da%20Lei/map02-2014.pdf) for central administration services, and Map VII (http://www.dgo.pt/politicaorçamental/OrcamentodeEstado/2014/Proposta%20do%20Orçamento%20da%20Lei/map07-2014.pdf) for special agencies ("Serviços e Fundos Autónomos").

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: It should be noted that even the State entities with autonomy to propose and approve their own budget (like the office of the Presidency of the Republic, the Parliament and Superior Courts), must include their complete budget information in the EBP / supporting documents.

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

A. Yes, expenditures are presented by functional classification.

B. No, expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Portugal

A. Score: 100

Sources: Expenditures presented according to a functional classification can be found in "Mapas orçamentais" which support the EBP, namely Map III (http://www.dgo.pt/politicaorçamental/OrcamentodeEstado/2014/Proposta%20do%20Orçamento%20da%20Lei/map03-2014.pdf) for central administration services, and Map VIII (http://www.dgo.pt/politicaorçamental/OrcamentodeEstado/2014/Proposta%20do%20Orçamento%20da%20Lei/map08-2014.pdf) for special agencies ("Serviços e Fundos Autónomos").

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, the functional classification is compatible with international standards.
B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
C. Not applicable/other (please comment).

Portugal

B. Score: 0

Sources: From the same sources provided on the previous question, it can be observed that information is provided is not in line with COFOG classification, as per the rules laid down by Eurostat for EU countries in http://epp.eurostat.ec.europa.eu/portal/page/portal/product_details/publication?p_product_code=KS-RA-11-013

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The functional classification presented by the EBP follows a previous version of COFOG, not the most recent one.

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

A. Yes, expenditures are presented by economic classification.
B. No, expenditures are not presented by economic classification.
C. Not applicable/other (please comment).

Portugal

A. Score: 100

Sources: Expenditures presented by economic classification can be found in “Mapas orçamentais” which support the EBP, namely Map IV (http://www.dgo.pt/politicaorccamental/OrcamentodeEstado/2014/Proposta%20do%20Orçamento/Mapas%20da%20Lei/map04-2014.pdf) for central administration services, and Map IX (http://www.dgo.pt/politicaorccamental/OrcamentodeEstado/2014/Proposta%20do%20Orçamento/Mapas%20da%20Lei/map09-2014.pdf) for special agencies (“Serviços e Fundos Autónomos”).
005. If the Executive’s Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

A. Yes, the economic classification is compatible with international standards.
B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
C. Not applicable/other (please comment).

Portugal

B.

Score: 0

Sources: Information in the sources referred to in the previous question is not provided in accordance with GFS standards. There are differences in some items' classification and codes are different. (In GFS economic classification “Codes beginning with 1 refer to revenue; codes beginning with 2 refer to expense; and codes beginning with 3 refer to transactions in non-financial assets, financial assets, and liabilities”. This is not the case in Portuguese Classification system).

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The degree of consistency with the International Monetary Fund’s (IMF) 2001 Government Finance Statistics (GFS) is high, although not complete.

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

A. Yes, programs accounting for all expenditures are presented.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, programs accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by program.
E. Not applicable/other (please comment).

Portugal

A.

Score: 100
Expenditure budgeting according to programs is fully disclosed in "Mapas orçamentais" which support the EBP, namely in Map XV (http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2014/Proposta%20do%20OrC3%A7amento/Mapas%20da%20Lei/map15-2014.pdf) and Map XVI (http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2014/Proposta%20do%20OrC3%A7amento/Mapas%20da%20Lei/map16-2014.pdf) - the latter provides a breakdown of this information by regions. Also, together with the EBP a report is provided in (http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2014/Proposta%20do%20OrC3%A7amento/Mapas%20Informativos/2014_PROGRAMAS_PROP.pdf) which provides extensive information on the specific measures, and respective expenditure allocations, underlying each program. There are limitations, however, since "programs" are much in line with ministries. So much so, that when the government organic changes, the number of programs also changes.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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

**A.** Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

**B.** Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

**C.** Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

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

**E.** Not applicable/other (please comment).

**Portugal**

**D.**

**Score:** 0

**Sources:** Not presented

**Comments:** Multi-year expenditure estimates are not presented, except for two cases. First, the case of social security contributions, for which broad estimates are presented in the Report that supports the EBP. Second, expenditures on "programmes" funded by own revenues (http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2014/Proposta%20do%20OrC3%A7amento/Documentos%20do%20OE/Rel-2014.pdf).

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The researcher refers to "social security contributions", meaning, instead, "social security benefits".
008. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.

B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

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

D. No, multi-year estimates for programs are not presented.

E. Not applicable/other (please comment).

Portugal

C.

Score: 33

Sources: Multi-year estimates are provided only for "projects", which are a specific subset of programs, accounting for less than two-thirds of expenditures (about €16bi), in a report supporting the EBP (http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2014/Proposta%20do%20Or%C3%A7amento/Mapas%20Informativos/2014_Programas_Prop.pdf)

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The comment by the researcher, to the previous question, also applies to this one: "Multi-year expenditure estimates are not presented, except for two cases. First, the case of social security benefits, for which broad estimates are presented in the Report that supports the EBP. Second, expenditures on "programmes" funded by own revenues (http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2014/Proposta%20do%20Or%C3%A7amento/Documentos%20do%20OE/Rel-2014.pdf)."

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

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

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

C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.

D. No, individual sources of tax revenue are not presented.

E. Not applicable/other (please comment).

Portugal

A.
Score: 100

Sources: Data discriminating tax revenues can be found in "Mapas orçamentais" which support the EBP, namely Map I (http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2014/Proposta%20do%20Or%C3%A7amento/Mapas%20da%20Lei/map01-2014.pdf) for taxes collected by central administration services, and Map VI (http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2014/Proposta%20do%20Or%C3%A7amento/Mapas%20da%20Lei/map06-2014.pdf) for those collected by special agencies ("Serviços e Fundos Autónomos").

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
D. No, individual sources of non-tax revenue are not presented.
E. Not applicable/other (please comment).

Portugal

A.
Score: 100

Sources: See sources provided in the previous question. Also, Map X (http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2014/Proposta%20do%20Or%C3%A7amento/Mapas%20da%20Lei/map10-2014.pdf) provides information on social security revenues.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, multi-year estimates of revenue are presented by category.
B. No, multi-year estimates of revenue are not presented by category.
C. Not applicable/other (please comment)
Portugal

B.

Score: 0

Sources: Multi-year estimates of revenue are not presented, except for the case of social security contributions, for which broad estimates are presented in the Report that supports the EBP [http://www.dgo.pt/politicaorccamenta/OrcamentodeEstado/2014/Proposta%20do%20Or%E7amento/Documentos%20do%20OE/Rel-2014.pdf] - please refer to the the table in page 218

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
D. No, multi-year estimates for individual sources of revenue are not presented.
E. Not applicable/other (please comment).

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Portugal

C.

Score: 33

Sources: See previous question

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

**Portugal**

A.

**Score:** 100

**Sources:** The three estimates are presented (as a percentage of GDP) in p.40 of the Report (http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2014/Proposta%20do%20Or%CA7amento/Documentos%20do%20OE/Rel-2014.pdf)

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Additional and more detailed information is provided on pages 123-125 of the Report (http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2014/Proposta%20do%20Or%CA7amento/Documentos%20do%20OE/Rel-2014.pdf).

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014. Does the Executive’s Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

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

B. Yes, the core information is presented for the composition of the total debt outstanding.

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

D. No, information related to composition of total debt outstanding is not presented.

E. Not applicable/other (please comment).

**Portugal**

B.

**Score:** 67

**Sources:** The composition of debt is roughly presented in p.125 of the Budget Report (http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2014/Proposta%20do%20Or%CA7amento/Documentos%20do%20OE/Rel-2014.pdf) but none of the “core” information is presented. It should be noted however that this information is made available in a timely fashion regularly by the government agency responsible for debt management (http://www.igcp.pt) - which we mentioned in section 1. Namely, in-detail information about the composition of debt outstanding by the end of 2013 was made available by this agency by January 20th of the following year (sources: date of publication - http://www.igcp.pt/gca/index.php?id=133; broad overview figures - http://www.igcp.pt/fotos/editor2/2014/Estatisticas/01_Annual_figures.xls; other core elements and some additional ones - http://www.igcp.pt/fotos/editor2/2014/Estatisticas/07_Benchmarks.xls (note this is last month’s release, as the agency does not keep a
public archive of these files); other additional information, namely a maturity calendar for all debt -

PEER REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: Some (incomplete) information is provided on pages 84-85, 105 and 123-125 of the Report

RESEARCHER’S RESPONSE

While it is true that, as we mentioned in our comments here, the budget documentation (namely the EBP report) lacks some of the core elements mentioned (detailed interest rate discrimination, detailed maturities and not only short/long-term, proportion of external debt), the information available at IGCP website is very extensive and includes not only all of the core elements but plenty of information beyond, such as detailed interest rate, denomination, maturity date and other, for each individual batch of treasury bonds and other instruments. IGCP is a government agency, its website is open and freely accessible to the public. We are of the opinion that for these reasons, and considering the breadth and depth of the information it provides, to answer C) here would be excessively taxing. Having said that, we recognise that in the budget documents themselves there is no explicit reference to this website and/or how the reader may access it (apart from the reference to IGCP as a source of data). With this in mind we accept to "downgrade" the answer to Question 14 from A) to B). A recommendation to the government should be issued, indicating that, if including all the information made available by IGCP in the EBP report is not feasible, an explicit reference (including a 'clickable' URL) should be included in the budget documentation.

015. Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.
E. Not applicable/other (please comment).

Portugal

A.

Score: 100

Sources: The macroeconomic scenario as well as the main assumptions underlying it is extensively disclosed in the Budget Report that supports the EBP (http://www.dgo.pt/politicaorçamental/OrcamentoDoEstado/2014/Proposta%20do%20Orçamento/Documentos%20do%20OE/Rel-2014.pdf)

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

016. Does the Executive’s Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to different macroeconomic assumptions is not presented.
E. Not applicable/other (please comment).

Portugal

A. Score: 100

Sources: In section I.2.4 of the report mentioned in the previous questions, an extensive analysis of the macroeconomic assumptions is performed, including both a general narrative discussion and then specific comment on sensitivity analyses of the risks pertaining to external variable changes (such as the price of oil or global GDP growth) and internal variables such as unemployment or inflation.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In addition to the comment by the researcher, section II.4.3. of the Report presents budget risks sensitivity to changes in public debt interest rates.

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

A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
D. No, information that shows how new policy proposals affect expenditure is not presented.
E. Not applicable/other (please comment).
Portugal

A. Score: 100

Sources: In the previously mentioned Budget Report, the impact of new policies (basically fiscal consolidation measures) are thoroughly disclosed. A narrative discussion is included for each broad line of policies, providing a rationale for each policy and a justification of the concrete measures “behind the numbers”. (see p.47 and section II.3)

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The above mentioned table on page 47 of the Report (and the description that follows) is constructed by comparison with a “no policy changes” basis.

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

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.
D. No, information that shows how new policy proposals affect revenues is not presented.
E. Not applicable/other (please comment).

Portugal

A. Score: 100

Sources: Same as for question 17

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In addition, the calculations on section II.3 of the Report include the indirect effects of expenditure cuts on tax revenues and social security contributions, e.g., the decrease in personal tax collection and social security contributions caused by the cut in civil servant's wage bill.

019. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?
A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

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

E. Not applicable/other (please comment).

Portugal

C.

Score: 33

Sources: In the previously mentioned Budget Report, expenditure estimates for 2013 are presented by economic classification e.g. in p.91, and throughout section IV by program, but not by neither functional nor administrative classification.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, programs accounting for all expenditures are presented for BY-1.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

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

E. Not applicable/other (please comment).

Portugal

A.

Score: 100

Sources: See previous question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

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

C. Not applicable/other (please comment).

Portugal

A.

Score: 100

Sources: The estimates are updated, taking into consideration the budgetary outturns information available at the time the EBP is drafted (up to August). See e.g. p. 104 of the Report (http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2014/Proposta%20do%20Or%3Amento/Documentos%20do%20OE/Rel-2014.pdf), which reads: "O Orçamento do Estado para 2014 consubstancia uma redução da despesa e da despesa primária da Administração Central financiada por receitas gerais em 1,4% e 2,7%, respetivamente, relativamente à estimativa de execução de 2013." i.e. "a decrease in expenditure(...)relatively to the estimated outcome in 2013". As evidence that the government does indeed update expenditure levels, note that in the Report of the 2014 EBP (link above), on p. 205, the value (national accounts) given for total current expenditures of the public sector in 2013 ("administrações públicas") is 76653.2 million Euros; while in the same document in the previous year (http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2013/Proposta%20do%20Or%3Amento/Documentos%20do%20OE/Rel-2013.pdf), that same value was 74555.5 million Euros.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

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

E. Not applicable/other (please comment).

Portugal

C.

Score: 33

Sources: Only by economic classification are expenditures presented up to 2012 (BY-2)
023. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.
D. No, expenditures are not presented by program for BY-2 and prior years.
E. Not applicable/other (please comment).

Portugal

D.

Score: 0

Sources: See previous question

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

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).

Portugal

A.

Score: 100
Sources: See e.g. p.90 of the Budget Report. Value for 2012 are actual outcomes, as considered by Statistics Portugal.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The 2012 expenditures (BY-2) are actual outcomes (section 3.1. of the Budget Report: - on a national accounts basis, source is INE (National Statistics Institute); - on a public accounts basis, source is Conta Geral do Estado (Year_End Report).

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

A. Yes, revenue estimates for BY-1 are presented by category.
B. No, revenue estimates for BY-1 are not presented by category.
C. Not applicable/other (please comment).

Portugal

A.

Score: 100

Sources: See e.g. Budget Report p.90

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
D. No, individual sources of revenue are not presented for BY-1.
E. Not applicable/other (please comment).

Portugal

B.

Score: 67

Sources: This information can be viewed in the Budget Report (http://www.dgo.pt/politicaorçamental/Orcamento%20do%20Estado/2014/Proposta%20do%20Orçamento/Documentos%20do%20Orçamento/Rel...
Comments: We consider that the choice will be between "a" and "b" according to the meaning given to "individual sources of revenue". Table III.1.5 (p.95) refers to revenue categories for central administration services - here, taxes are only divided into "direct" and "indirect", however, in Table III.1.6 (p.96) individually identifies revenues for each tax collected by the State. Although the State is only part of "central administration", these account for nearly all of total tax revenues. Table III.1.17 reports revenues and expenditures for social security and, more precisely, it details its different sources of revenue (contributions and transfers by source). Social security and tax revenues account for more than two thirds of government revenues.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.
C. Not applicable/other (please comment).

Portugal

A.

Score: 100

Sources: See e.g. p.95 of the Report (http://www.dgo.pt/politicaorçamental/OrcamentodeEstado/2014/Proposta%20do%20Or%C3%A7amento/Documentos%20do%20OE/Rel-2014.pdf)

Comments: The estimates are updated, taking into consideration the budgetary outturns information available at the time the EBP is drafted (up to August). The report cited above reads: "(...) a previsão da receita fiscal líquida do Estado para 2014 apresenta uma variação de 2,1% face à estimativa de execução orçamental em 2013." i.e. "net tax proceeds forecast for 2014 are 2,1% higher than the estimated outcome in 2013". As evidence that the government does indeed update revenue levels, note that in the Report of the 2014 EBP (link above), on p. 205, the value (national accounts) given for total current revenues of the public sector in 2013 ("administrações públicas") is 69,518.0 million Euros; while in the same document in the previous year (http://www.dgo.pt/politicaorçamental/OrcamentodeEstado/2013/Proposta%20do%20Or%C3%A7amento/Documentos%20do%20OE/Rel-2013.pdf), that same value was 69,515.8 million Euros (see eg p.90 of the latter document).

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

028. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?
A. Yes, revenue estimates for BY-2 and prior years are presented by category.

B. No, revenue estimates for BY-2 and prior years are not presented by category.

C. Not applicable/other (please comment).

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**Portugal**

**A.**

**Score:** 100

**Sources:** Refer to question 25

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**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The 2012 revenues (BY-2) are provided in section 3.1. of the Budget Report: - on a national accounts basis, source is INE (National Statistics Institute); - on a public accounts basis, source is Conta Geral do Estado (Year-End Report)

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**209. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?**

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

D. No, individual sources of revenue are not presented for BY-2 and prior years.

E. Not applicable/other (please comment).

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**Portugal**

**B.**

**Score:** 67

**Sources:** See p. 95 of the Budget report

**Comments:** The table on page 95 mostly covers broad revenue categories, identifying only few individual sources of revenue.

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**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**IBP COMMENT**

After careful review and comparing the answer to question 26, IBP decided to change the answer to B to be consistent with answers in the questionnaire and other countries.
030. In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

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).

Portugal

A. Score: 100

Sources: As for question 24

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

031. Does the Executive’s Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for government debt.
B. Yes, the core information is presented for government debt.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to government debt is not presented.
E. Not applicable/other (please comment).

Portugal

B. Score: 67

Sources: The information provided in the same places as for questions 13 and 14 includes information for 2013, but it excludes some
"core" elements (those related to q.14).

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Some (incomplete) information is provided on pages 105 and 120-123 of the Budget Report, namely regarding instruments, maturities, and euro vs non euro denominated debt (although not domestic vs external).

RESEARCHER’S RESPONSE

While some core elements are missing from the EBP Report, they are all included (and information beyond) in the freely available website of IGCP (the government agency responsible for debt management), just as for BY: information for BY-1 is not "taken down" and remains available as historical data in this website. For more information, please refer to are comments in Question 14, which all apply in the same way to BY-1. Considering the peer’s comments, and our review of Question 14, we believe that to answer B) here is more coherent, considering the spirit of our comments and answer in Question 14, having changed our option accordingly.

032. In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

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).

Portugal

A.

Score: 100

Sources: Refer to q. 13 and 14.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

033. Does the Executive’s Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

A. Yes, information beyond the core elements is presented for all extra-budgetary funds.
B. Yes, the core information is presented for all extra-budgetary funds.
C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

D. No, information related to extra-budgetary funds is not presented.

E. Not applicable/other (please comment).

Portugal

E.

Score: 0

Sources: N/A

Comments: All central government revenues are in the budget, including social security contributions and payments. Note that in page 5 of this document ([http://www.dgo.pt/legislacao/Documents/LeiEnquadramentoOrcamental_7Alteracao_Lei_37_2013.pdf](http://www.dgo.pt/legislacao/Documents/LeiEnquadramentoOrcamental_7Alteracao_Lei_37_2013.pdf)) - the budget framework law (which requires a qualified majority in Parliament for any changes to be made) it is clearly stated that all central government revenues and expenditures, including special agencies and social security funds, must be accounted for in the budget.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.


034. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

A. Yes, central government finances are presented on a consolidated basis.

B. No, central government finances are not presented on a consolidated basis.

C. Not applicable/other (please comment).

Portugal

C.

Score: 0

Sources: Refer to the previous question.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: There are no extra-budgetary funds in the Portuguese Budget framework.
035. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all intergovernmental transfers are presented.
D. No, estimates of intergovernmental transfers are not presented.
E. Not applicable/other (please comment).

**Portugal**

**Score:** 100


**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** All intergovernmental transfers are reported; the narrative description is partial, not exhaustive.

036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
E. Not applicable/other (please comment).
Portugal

Score: 0

Sources: On p. 57 of the Report a table is presented providing information on minimum "protected" (as in, unaffected by new consolidation measures) pension levels, which differ by age group, but this doesn't provide information on the actual expenditure levels associated with each age group. However, outside the EBP some information on alternative displays is available, e.g. note that at http://www.dgap.gov.pt/ the government department responsible for public employment provides timely information on wage expenditures, discriminated by age group, gender, and education levels.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Impact (on different groups of citizens) analysis is absent in the Portuguese Budget framework.

037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all transfers to public corporations are presented.
D. No, estimates of transfers to public corporations are not presented.
E. Not applicable/other (please comment).

Portugal

Score: 100

Sources: These transfers are presented in detail in the "Budgetary Developments" that support the EBP (http://www.dgo.pt/politicaorçamental/OrcamentodeEstado/2014/Proposta%20do%20Orçamento/Desenvolvimentos%20Orçamentos%20Ministerio%20%2003.pdf, p.32). A summary of the main figures and a very brief narrative discussion is presented in section II.3.3 of the Budget Report.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

038. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)
A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

B. Yes, the core information is presented for all quasi-fiscal activities.

C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

D. No, information related to quasi-fiscal activities is not presented.

E. Not applicable/other (please comment).

Portugal

D.

Score: 0

Sources: N/A

Comments: Quasi-fiscal activities are, in light of legal obligations under the Constitution and the Budget Framework Law, illegal. Despite the lack of information on the subject, in our opinion this is not a very significant problem in Portugal, although some doubts may be cast, for example, potential future expenditure with some state-owned enterprises that are not classified inside general government.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

A. Yes, information beyond the core elements is presented for all financial assets.

B. Yes, the core information is presented for all financial assets.

C. Yes, information is presented, but it excludes some core elements or some financial assets.

D. No, information related to financial assets is not presented.

E. Not applicable/other (please comment).

Portugal

C.

Score: 33

Sources: Full information is provided for the financial assets held by the Social Security system (Budget Report, p.212). As for those held by the remainder of the central government universe, only a listing of these assets is provided, along with gross figures for expenditures (basically acquisitions, p.151) associated with each asset category, but not their book value nor market value. Also, treasury balances, i.e. cash and equivalents held by the State, are also provided in the Report.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

040. Does the Executive’s Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.
B. Yes, the core information is presented for all nonfinancial assets.
C. Yes, information is presented, but it excludes some nonfinancial assets.
D. No, information related to nonfinancial assets is not presented.
E. Not applicable/other (please comment).

Portugal

C.

Score: 33

Sources: As in the previous question, information is available on assets held by the Social Security system (Report, p.212) but not any other

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

041. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all expenditure arrears are presented.
D. No, estimates of expenditure arrears are not presented.
E. Not applicable/other (please comment).

Portugal

D.

Score: 0

Sources: Expenditure arrears are not presented in budget documents.
Comments: Arrears are an important problem, particularly in the health sector. This has been monitored (and the situation has improved) in the frame of the EU-IMF adjustment program. In the “reviews” which were published by these institutions during the program, detailed information on the values of expenditure arrears was presented (see e.g. p.13 http://ec.europa.eu/economy_finance/publications/occasional_paper/2014/pdf/ocp191_en.pdf)

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Expenditure arrears are a significant problem in the public sector in Portugal, a problem that easily spreads to the private sector as well. It includes very large arrears in the health sector, but also other ones concerning payments due to SMEs by local authorities. In terms of the transparency of public sector accounting, arrears also add a lot of noise/confusion to the technical relationship between the cash basis of public accounting and the accrual basis of national accounts.

042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.
B. Yes, the core information is presented for all contingent liabilities.
C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.
D. No, information related to contingent liabilities is not presented.
E. Not applicable/other (please comment).

Portugal

A.

Score: 100

Sources: In section II.4.2, not only are the core elements pertaining to state guarantees provided present, but also there is a narrative discussion, in which the historical defaults for some of the programs are discussed. Also the amounts recorded as expenses in the budget year, relative to guarantees given to public enterprises who have previously defaulted, as well as the identification of such enterprises.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In addition to the referred information on section II.4.2 of the Budget Report, table IV.5.4 on page 151 provides an estimate for new financial guarantees to be issued in the budget year.
043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

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

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

Portugal

A.

Score: 100

Sources: The main future liabilities are the public private partnerships (see section II.3.4) and pensions (see p.215, section actually called "Report on the Financial Sustainability of the Social Security system"), which are thoroughly discussed in the Budget Report

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all sources of donor assistance are presented.

D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).

Portugal

E.

Score: 0
Sources: There is no donor assistance, EU funds received are considered intergovernmental transfers.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.
B. Yes, the core information is presented for all tax expenditures.
C. Yes, information is presented, but it excludes some core elements or some tax expenditures.
D. No, information related to tax expenditures is not presented.
E. Not applicable/other (please comment).

Portugal

A.

Score: 100

Sources: Section III.1.1.1.3. (p.98 of the Report) provides a very complete analysis of tax expenditures, including not only estimates for the budget year, but values for up to BY-3, and detailed narrative discussion.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The listing of the intended beneficiaries, one of required the core elements, can be considered as presented on page 99, graph III.1.6, in the form of classification by function.

046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all earmarked revenues are presented.
D. No, estimates of earmarked revenues are not presented.
E. Not applicable/other (please comment).
Portugal

B. Score: 67

Sources: The breakdown by program presented in Section IV of the Report provides the gross amounts of all earmarked revenues (even though it does not detail, for example, from which specific taxes they come from). However, in most of the cases, a narrative discussion is missing.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

D. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

E. Not applicable/other (please comment).

Portugal

A. Score: 100

Sources: Section II.3 of the Budget Report provides an extensive and detailed analysis of the motivations behind the main policy goals (basically fiscal consolidation), relating them to a historical overview of the Portuguese economy and public finances. It presents a summary table with the budgetary impact of all measures related to the policy goals and, importantly, how they should lead to effective consolidation as compared to BY-1 (p.46).

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The rationale and connection to objectives in what concerns new budget measures can be considered as covered in the Budget Report, both in section II.3 and, for particular programmes, in chapter IV. But that is no longer the case when existing policies are concerned: little and not at all systematic information is provided.

RESEARCHER'S RESPONSE

Despite the fact that Questions 47 and 48 do in fact refer to “new proposals and existing policies”, we believe that the budget documentation's focus on new policies (despite providing, as we mentioned in sources/comments, a certain historical overview of public
finance measures) is perfectly understandable and does not affect, in our opinion, its conformity to our interpretation of the "spirit" of this question: e.g. how a change in a VAT or income tax rate relates to policy goals seems much more relevant than regarding its maintenance at the same level compared to BY-1. This does not mean, of course, we assume the "status quo" in this matter should be the norm, but nevertheless we maintain our option, A).

048. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
D. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
E. Not applicable/other (please comment).

Portugal

D.

Score: 0

Sources: There is no mention of how policy goals should continue to be pursued, in terms of fiscal measures, in the future beyond the budget year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
D. No, nonfinancial data on inputs to be acquired are not presented.
E. Not applicable/other (please comment).
050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
D. No, nonfinancial data on results are not presented.
E. Not applicable/other (please comment).

051. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.
B. Yes, performance targets are assigned to most nonfinancial data on results.
C. Yes, performance targets are assigned to some nonfinancial data on results.
D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
E. Not applicable/other (please comment).
Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
E. Not applicable/other (please comment).

Portugal

Score: 33

Sources: With little detail, on p.117 a brief discussion and expenditure estimates are presented, relative to "Programa de Emergência Social", a set of measures dedicated to the most impoverished sections of the population after the beginning of the financial assistance program.

Peer Reviewer

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Pages 97-202 of the Budget Report present additional information and rationale - still very limited – on social security programmes aimed at the more vulnerable to poverty.
053. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

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).

Portugal

A. Score: 100

Sources: Anexo XIII of DGO Circular No. 1374 (http://www.dgo.pt/instrucoes/Paginas/Instrucoes.aspx?Ano=2013&Instrucoes=Circulares+S%u00e9rie+A) - an internal document which is released to the public by the budget office - contains a detailed calendar

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The instructions by DGO are made public at the same time of release to the government entities. Annex XIII of the Circular No. 1374 details the internal timetable. Moreover, during the process of information upload, DGO releases daily to the public (in the website) a nominal update of the entities that have already delivered the information and the ones that have not done so yet.

Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.
E. Not applicable/other (please comment).

Portugal

A.

Score: 100

Sources: All the elements mentioned are discussed in pages 7-15 of the PBS. http://www.portugal.gov.pt/media/1405438/20140430%20DEO.pdf

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

055. Does the Pre-Budget Statement present information on the government’s expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
B. Yes, the core information is presented for the government's expenditure policies and priorities.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the government's expenditure policies and priorities is not presented.
E. Not applicable/other (please comment).

Portugal

A.

Score: 100


Comments: In pages 44 and 45, a detailed breakdown of expenditure projections is presented by economic classifications (up to 2018 - BY+4) and by program (up to 2015 - BY+1). The core elements are extensively laid down in section II.2, pp.32-44.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

056. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)
A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

B. Yes, the core information is presented for the government's revenue policies and priorities.

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

D. No, information related to the government's revenue policies and priorities is not presented.

E. Not applicable/other (please comment).

Portugal

A. Score: 100

Sources: Same as previous question, though the program classification is not presented for revenues in this case.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

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

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Portugal

A. Score: 100


Comments: interest - page 44 debt burden - page 63 Net new borrowing and other changes in debt burden are discussed in both of the above mentioned pages

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year expenditure estimates are presented.
B. No, multi-year expenditure estimates are not presented.
C. Not applicable/other (please comment).

Portugal

A.

Score: 100

Sources: http://www.portugal.gov.pt/media/1405438/20140430%20DEO.pdf

Comments: Expenditure estimates for three years beyond the upcoming budget are presented (see Page 44 of PBS)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
E. Not applicable/other (please comment).

Portugal

A.

Score: 100


060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Enacted Budget does not present expenditure estimates by program.
E. Not applicable/other (please comment).

Portugal

A. Score: 100


Comments: See Enacted Budget, p.141-147 (Maps XV and XVI)

061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Enacted Budget presents revenue estimates by category.
B. No, the Enacted Budget does not present revenue estimates by category.
C. Not applicable/other (please comment).

Portugal

A. Score: 100

Sources: http://www.dgo.pt/politicaorçamental/OrcamentodeEstado/2014/Or%C3%A7amento%20Estado%20Aprovado/Mapas%20da%20Lei/map01-2014.pdf

Comments: The economic classification of revenues includes all revenues (tax and non tax). All revenues within the budget perimeter are
062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Enacted Budget does not present individual sources of revenue.
E. Not applicable/other (please comment).

Portugal

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Score: 100


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).
Portugal

B.

Score: 67


Comments: See Enacted Budget: p.41 - new borrowing p.107 - interest payments

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Enacted Budget is a legal text containing authorizations from the Parliament to the government, allowing the latter to engage in expenditures and new debt issuance up to certain levels and collection of taxes and other revenues. Hence, only flows, not socks, are considered.

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

A. The Citizens Budget provides information beyond the core elements.
B. The Citizens Budget provides the core information.
C. The Citizens Budget provides information, but it excludes some core elements.
D. The Citizens Budget is not published.
E. Not applicable/other (please comment).

Portugal

A.

Score: 100


Comments: Total revenue p.17 and total expenditure: p.22 Main policy initiatives: throughout the document Macro forecast: p.11 Contact information: the last page has an email address which was specifically created for the purpose of receiving citizens' feedback. Additional info: see e.g. p. 24 with extensive information on pension expenditure

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

065. How is the Citizens Budget disseminated to the public?
A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).

Portugal

C.

Score: 33


Comments: The Citizens’ Budget (CB) was published on the executive’s website, with no additional efforts having been done.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The specialized press gave reasonable notice of the citizens budget, also because it was the first time that it was released.

066. Has the executive established mechanisms to identify the public’s requirements for budget information prior to publishing the Citizens Budget?

A. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public’s requirements for budget information in the Citizen's Budget.

E. Not applicable/other (please comment).

Portugal

C.

Score: 33


Comments: The custom email address created for the executive to receive feedback on the Citizens Budget was little advertised, and therefore little used. There are also “focus groups” taking place, managed by an independent think-tank on behalf of the executive,
regarding the Citizens' Budget, but these have not as yet reached a wider audience.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: There was no mechanism for prior consultation of the public's needs in terms of information to be provided by the Citizens Budget, at least in what concerns this first experience for the 2014 budget. However, the type and form of information that is in the Citizens Budget somehow reflects the assessment of the public opinion by the public policy University institute (think tank) that has participated in its elaboration. Also, it is possible the next version (2015 budget) will benefit from feed-back resulting from the mechanisms described by the researcher.

RESEARCHER'S RESPONSE

We agree with the PR's remark that the mechanisms established to receive 'direct'/formal feedback from citizens (dedicated e-mail and focus groups) were in fact not available before the publication of the Citizens' Budget for BY 2014 (the first edition ever), nor were any other. Having said that, we consider that the fact that the government resorted to the input of an independent think-tank in order to draft the Citizens Budget (and that said think tank collected itself information from the wider public in the scope of the process) shows, to some extent, a degree of openness by the government in drafting the Citizens Budget, and willingness to meet the public's needs in that sense. For these reasons we downgraded our answer in Question 66 to C), rather than D) as proposed by the PR.

067. Are "citizens" versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Portugal

C.

Score: 33


Comments: The only citizens' version of a budget document pertains to the Enacted Budget.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?
A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).

**Portugal**

**A.**

**Score:** 100


**Comments:** Expenditures by Economic classification are disclosed and extensively broken down in the spreadsheet termed "Informação Estatística" for any given month - sheet 2 (4th by order) provides an overview- The other two classifications are presented in the file named "Informação Estatística complementar", namely administrative in the 5th and 7th sheets and functional in the 4th and 6th sheets.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**069. Do the In-Year Reports present actual expenditures for individual programs?**

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

D. No, the In-Year Reports do not present actual expenditures by program.

E. Not applicable/other (please comment).

**Portugal**

**D.**

**Score:** 0


**Comments:** None of the files present expenditures by program.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.
B. No, comparisons are not made for expenditures presented in the In-Year Reports.
C. Not applicable/other (please comment).

Portugal
A. Score: 100

Comments: In all sheets, a comparison is presented with both the same period of the previous year and with the enacted levels (an "execution degree" figure is also presented, which is just the division of year-to-date expenditure by full year enacted level)

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.
B. No, In-Year Reports do not present actual revenue by category.
C. Not applicable/other (please comment).

Portugal
A. Score: 100

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?
A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.

D. No, In-Year Reports do not present individual sources of actual revenue.

E. Not applicable/other (please comment).

Portugal

A.

Score: 100


Comments: Revenue sources for all revenue, including special agencies and social security funds, are broken down in the in-year reports.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for revenues presented in the In-Year Reports.

B. No, comparisons are not made for revenues presented in the In-Year Reports.

C. Not applicable/other (please comment).

Portugal

A.

Score: 100


Comments: Using the same method as expenditures (see q. 70)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

**Portugal**

**Score:** 100


**Comments:** In the main "Informação Estatística" spreadsheet Borrowing/deficit: sheet 1 Interest payments: sheet 2 In the "additional in-year report" mentioned above, debt burden information updated on a monthly basis can be found.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
B. Yes, the core information is presented for the composition of the total actual debt outstanding.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to composition of total actual debt outstanding is not presented.
E. Not applicable/other (please comment).

**Portugal**

**Score:** 100

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

Portugal
d.
Score: 0

Sources: No Mid-Year Review is published.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: e.

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).

Portugal
d.
078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Portugal

Score: 0

Sources: No Mid-Year Review is published.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: e.

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Mid-Year Review does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Portugal
080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

Portugal

B.
082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Mid-Year Review does not present individual sources of revenue.
E. Not applicable/other (please comment).

Portugal

D.

Score: 0

Sources: No Mid-Year Review is published.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: c.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
D. No, estimates of government borrowing and debt have not been updated.
E. Not applicable/other (please comment).
084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Portugal

A.

Score: 100


Comments: Section VII of the main year-end report presents the tables with the execution values for expenditures based on the three classifications.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Year-End Report does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Portugal

A.

Score: 100


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative
discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

E. Not applicable/other (please comment).

Portugal

A. Score: 100


Comments: See especially p.429 and p. 455. Narrative discussion mostly in section III.1.2.2.1. and III.1.2.3. of the main report

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.

B. No, the Year-End Report does not present revenue estimates by category.

C. Not applicable/other (please comment).

Portugal

A. Score: 100

Sources: Refer to sources quoted in previous question

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Year-End Report does not present individual sources of revenue.

E. Not applicable/other (please comment).

Portugal

A.
Score: 100

Sources: Refer to sources in q.87

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Portugal

A.
Score: 100


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
091. Does the Year-End Report present the differences between
the original macroeconomic forecast for the fiscal year and the
actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Portugal

D.

Score: 0


Comments: There is an extensive discussion of macroeconomic performance, but no discussion nor figures are presented regarding the differences between the original macro forecast and the actual outcomes for the year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

092. Does the Year-End Report present the differences between
the original estimates of nonfinancial data on inputs and the
actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

Portugal
D.
Score: 0
Sources: There is no nonfinancial data on inputs.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
E. Not applicable/other (please comment).

Portugal
D.
Score: 0
Sources: There is no nonfinancial data on results.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

**Portugal**

**Score:** 0


**Comments:** With regards to the only specifically targeted policies mentioned in budget documentation, there is no explicit presentation of the differences between enacted levels and actual outcome of expenditures for that program ("Programa de Emergência Social").

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).

**Portugal**

**Score:** 0

**Sources:** As mentioned in q. 33: "All central government revenues are in the budget, including social security contributions and payments."

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

C. Not applicable/other (please comment).

**Portugal**

A.

Score: 100


Comments: See e.g Cash flow statements in p. 559 of the report

**PEER REVIEWER**

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The document “Conta Geral do Estado 2012 – Volume 1” comprises the Year-End Report proper (pp 1-425) and the financial statement “Mapas Contabilísticos Gerais” (pp. 427-646).

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

B. The SAI has conducted two of the three types of audits, and made them available to the public.

C. The SAI has conducted one of the three types of audits, and made them available to the public.

D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

E. Not applicable/other (please comment).

**Portugal**

B.

Score: 67


Comments: Example given for a result of compliance audits: p. 393 (p.406 in the PDF file), where the 4th paragraph reads relating to consolidation practises in the Year-end report, “(...) revelam insuficiências na aplicação das normas vigentes;” "(...) show insufficiencies in the application of legal norms”). Financial audit e.g. p.77 (p. 92 in the PDF file) the SAI points to a wrong value for a liability, where an amount pertaining to a public corporation is missing. “Os € 3.781 M registados na receita de passivos financeiros relativamente a empréstimos a médio e longo prazo concedidos pelo Estado não correspondem, como deveriam, ao valor da despesa do Estado em ativos
Financeiros relativos a empréstimos a médio e longo prazo a EPR, visto que registou € 0,8 M destinados à empresa Viana Polis – Sociedade para o Desenvolvimento do Programa Polis em Viana do Castelo, SA."

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All expenditures within the SAI's mandate have been audited.
B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
D. No expenditures have been audited.
E. Not applicable/other (please comment).

Portugal

A. Score: 100


Comments: All expenditures in the State Budget are analysed in the Audit Report

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI's mandate have been audited.
B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
D. No extra-budgetary funds have been audited.
E. Not applicable/other (please comment).

Portugal

E.
100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
B. No, the annual Audit Report(s) does not include an executive summary.
C. Not applicable/other (please comment).

Portugal

A.

Score: 100

Comments: Pages I-X. The summary is made available both in Portuguese and English.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

A. Yes, the executive reports publicly on what steps it has taken to address audit findings.
B. Yes, the executive reports publicly on most audit findings.
C. Yes, the executive reports publicly on some audit findings.
D. No, the executive does not report on steps it has taken to address audit findings.

E. Not applicable/other (please comment).

Portugal

C.

Score: 33

Sources: Detailed information on this matter is only made available in ensuing Audit Reports (see next question). However, episodically, within the EBP supporting documents, references are made to steps taken to address issues raised by SAI recommendations. see p. 95 http://www.dgo.pt/politicaorçamental/OrcamentodeEstado/2014/Proposta%20do%20Orçamento/Documentos%20do%20Orçamento/Rel-2014.pdf

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

B. Yes, the SAI or legislature reports publicly on most audit recommendations.

C. Yes, the SAI or legislature reports publicly on some audit recommendations.

D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

E. Not applicable/other (please comment).

Portugal

B.

Score: 67

Sources: http://www.tcontas.pt/pt/actos/parecer-cge/2012/parecer-cge-2012.shtm Pages 397ff

Comments: In each Audit Report, there is a “status report” of sorts, regarding all SAI recommendations from the previous editions, and what steps were taken to address those issues by the executive. However, this only applies to the cases where some auditing was done at least twice to the same institution.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 4. Strength of Oversight Institutions
103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Portugal

B.

Score: 67

Sources: http://www.parlamento.pt/OrcamentoEstado/Paginas/UTAO_UnidadeTecnicadeApoioOrcamental.aspx

Comments: According to the relevant law (http://dre.pt/pdf1sdip/2006/08/15100/56055605.pdf and http://dre.pt/pdf1sdip/2010/06/12000/0222102221.pdf) this office (called “Unidade Técnica de Apoio Orçamental”), which supports the Budgetary Affairs Committee at the Parliament, must be composed of 8 to 10 elements. In our view, this situation, which has not changed since the last Survey, does not allow it to adequately fully scrutinize the Executive Budget Proposal, and the underlying execution figures on a thorough basis. The problem is not staffing itself, but staff taking into account the reduced number of days they have to produce a report on the Budget proposal.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Although still lacking staffing and other resources, UTAO, the technical unit that supports the parliament on budgetary issues, has been improving substantially, namely in providing regular information to the public about budget implementation and public debt developments.

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
E. Not applicable/other (please comment).

Portugal

C.

Score: 33

Sources: See e.g. Parliament website on the discussion for the PBS analysed here at http://www.parlamento.pt/ActividadeParlamentar/Paginas/DetalheActividadeParlamentar.aspx?BID=97647&ACT_TP=PEC

Comments: The Pre-Budget Statement is discussed in the Parliament well in advance of the Proposal being tabled (typically, such as in the case of the budget year under analysis, in June), and budget policy for the upcoming is then formally discussed. However there are no recommendations issued by the Assembly as a whole.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

A. Yes, the executive holds 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 consultations with only a limited number of legislators.

D. No, the executive does not consult with members of the legislature as part of the budget preparation process.

E. Not applicable/other (please comment).

Portugal

D.

Score: 0

Sources: Only after the EBP is presented in Parliament, and not before, are budget options discussed both in plenary sessions and in the budgetary affairs committee (as per e.g. the budget framework law, article 12º - F, http://www.dgo.pt/legislacao/Documents/Ponto7-Lei91-2011-1Alteracao_1.pdf).

Comments: This question addresses the issue of whether the executive, after consultation with legislators, in some way changes its budget priorities when formulating the proposed budget. The budget process in Portugal is very much "top-down". The proposal is always presented on the last day of the legal timeframe. There are cases, such as in 2013, where important political decisions were taken in the Council of Ministers on the weekend before presenting the EBP. Therefore, there are no previous consultation with any impact on the budget's formulation. Eventually there are informal contacts with legislators supporting the incumbent majority.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.

C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.

D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.

E. Not applicable/other (please comment).

Portugal

B.

Score: 67

Sources: As per the law (http://www.dgo.pt/legislacao/Documents/Ponto7-Lei91-2011-1Alteracao_1.pdf), the budget proposal must be delivered to the Parliament by October 15th. In practice it is always delivered on that exact date, meaning a headway of about 2.5 months before the budget year in question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

107. When does the legislature approve the Executive's Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

Portugal

A.

Score: 100

Sources: By law, the budget proposal must be approved by the Parliament after at most 45 days from its submission by the executive (i.e. October 15), leaving always at least a month before the start of the budget year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
E. Not applicable/other (please comment).

Portugal

A. Score: 100

Sources: See articles 50-A and 51 [http://www.dgo.pt/legislacao/Documents/Ponto7-Lei91-2011-1Alteracao_1.pdf](http://www.dgo.pt/legislacao/Documents/Ponto7-Lei91-2011-1Alteracao_1.pdf)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.
B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.
D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
E. Not applicable/other (please comment).

Portugal

A. Score: 100

Sources: The Budget Framework law (7th Amendment enacted by law - Lei 37/2013) establishes the general framework for shifting funds. The vast majority of shifting (“alterações orçamentais”) has to be approved by parliament (see Art. 50º A). Government has only
competences for shifting funds in relation with programs under some specific circumstances defined by law (see Art. 51º).

Comments: The way this question is formulated does not fully cover the case of Portugal where some “shifting” needs parliament approval and other doesn’t. We choose a) because the vast majority needs parliament approval (the same applies to question 110).

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Portugal

A. Score: 100

Sources: The Budget Framework law (7th Amendment enacted by law - Lei 37/2013) establishes the general framework for shifting funds. The vast majority of shifting (“alterações orçamentais”) has to be approved by parliament (see Art. 50º A). Government has only competences for shifting funds in relation with programs under some specific circumstances defined by law (see Art. 51º).

Comments: The way this question is formulated does not fully cover the case of Portugal where some “shifting” needs parliament approval and other doesn’t. We choose a) because the vast majority needs parliament approval.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it
does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Portugal

A.

Score: 100

Sources: Budget framework law http://www.dgo.pt/legislacao/Documents/Ponto7-Lei91-2011-1Alteracao_1.pdf Art 51

Comments: The budget framework law clearly states that any change that leads to an increase in overall spending must be approved by the Parliament, as would be the case with spending excess revenues, except in some specific situations, such as, namely, if the revenues in excess come from an earmarked revenue source (and are spent on the item to which they are earmarked) or if they are own revenues of autonomous special agencies, spent by the same agency within the scope of its management freedom.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Portugal

A.

Score: 100


Comments: The most recent supplemental budget was approved in March 2014 by the Parliament, with the changes (mainly related to pension payments) taking effect in late March/early April. See e.g. report by newspaper “O Público” http://www.publico.pt/economia/noticia/corte-nas-pensoes-acima-de-1000-aplicado-ja-em-abril-1628281

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Portugal

D. Score: 0


Comments: It is stated in the budget framework law that the government can spend contingency funds ("dotação provisional") without seeking approval from the legislature (art. 50 and 51). Having said that, these are usual limited to a very small amount.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Parliament approves the amount of the contingency funds - "dotação provisional" –, thereby authorizing the government to use it (within the law) whenever necessary.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.

B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.

C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.

D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.

E. Not applicable/other (please comment).

Portugal
C.

Score: 33

Sources: http://www.parlamento.pt/sites/com/XIILeg/5COFAP/Paginas/Audicoes.aspx (List of hearings)

Comments: Generally, at least from a formal standpoint, the budgetary affairs committee only holds public hearings to review and scrutinize the main Audit Report on the Budget Account (“Parecer sobre a Conta Geral do Estado”).

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The financial and compliance audits (including recommendations) by the SAI (“Tribunal de Contas”) are formally and publicly discussed by the Parliament upon their release. However, the degree of effective scrutiny is limited.

RESEARCHER’S RESPONSE

As we mentioned in the Comments section, there is only one Audit Report by the SAI that is regularly reviewed in public hearings in the Parliament, namely the main audit report which is part of the normal budget process. All other audit reports are not assessed in dedicated hearings in Parliament. As the PR mentions “the degree of effective scrutiny is limited”. We maintain therefore option c).

115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

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).

Portugal

A.

Score: 100


Comments: On p.54-56 it is stated clearly that the SAI’s mandate extends to, apart from public entities, any private entities with some of its capital owned by the state, and/or are recipients of public funding. On p.83 it is stated clearly that the SAI has the power to demand whatever information it deems necessary from any entity, both public and private, to properly assess budget execution.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Portugal

C. Score: 33

Sources: N/A

Comments: There does not seem to be a quality assurance system in place, nor any kind of systematic evaluation of auditing procedures. However, a plan for "the prevention of management risks" has been made available at http://www.tcontas.pt/pt/plano_risco/despacho_34_2012_gp.pdf and an Internal Audit Office ("Gabinete de Auditoria Interna") is established, whose role is to verify and enforce this plan. A summary version of the report this office prepared (for 2012, latest available) is available here http://www.tcontas.pt/pt/plano_risco/Relat%C3%B3rio_sintese_execucao_PPRG_2012.pdf.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

117. 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?

A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

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).

Portugal

A. Score: 100

Comments: The terms of the post of head of the SAI ("Presidente do Tribunal de Contas") are defined in the Constitution of the Portuguese Republic. The head of the SAI can only be removed (as well as designated) by the President of the Republic who, in the Portuguese system, is an entity clearly separate from the executive.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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118. Who determines the budget of the Supreme Audit Institution (SAI)?

A. 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.

B. 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.

C. 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.

D. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).

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Portugal

C. Score: 33


Comments: The SAI's budget is prepared internally and sent to the government in preparation of the following year's Budget Proposal, who allocates a commensurate amount to the SAI as part of the general expenditures for the year. From SAI Activity and Accounts Report 2013 - attached) we learn that in 2013 there were only 63 audit reports covering 286 entities. This is a relatively small amount of the institutions that are under the potential auditing control of SAI. Unless we assume that there is a large inefficiency of using public funds, which we do not subscribe, we should conclude that funding level is not adequate. That is why we have chosen c)

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PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: I am of the opinion that current funds are sufficient for the actual mandate of the court of Auditors, which does not include systematic performance audits.

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RESEARCHER’S RESPONSE

As mentioned in our Comments, in 2013 (latest available such data) there were audit reports covering only 286 entities out of a vast universe comprising all central government departments, agencies, and independent bodies; state-owned enterprises; municipal and regional government entities and enterprises, and so on. We are of the opinion that there should be public audit reports by the SAI on a much wider scope of public entities, which would require a larger endowment of financial and human resources. Having said that, we recognize that, in statutory terms, the SAI is not required to issue yearly audit reports on all or most public entities, but instead to do so on
Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.
B. Yes, definitions are provided for all key budget terms, but they are not always clear.
C. Yes, definitions are provided for some but not all key budget terms.
D. No, definitions are not provided.
E. Not applicable/other (please comment).

Portugal

A. Score: 100

Sources: The Budget Office provides a comprehensive glossary on its website: http://www.dgo.pt/execucao/orcamental/Documents/SEO_SinteseExecucaoOrcamentalMensual/GlossarioPT.pdf Moreover, the Citizens’ Budget also includes a small glossary with basic terms: www.dgo.pt/politica/orcamental/OrcamentodeEstado/2014/OCid_Final.pdf p29

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.
B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.
C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.
D. There is no formal requirement and the executive does not engage with the public during the budget process.
E. Not applicable/other (please comment).
Portugal

Score: 0

Sources: There is no formal requirement to engage with the public.

Comments: In theory, Conselho Económico and Social (CES) is an important institution where "social partners" (trade unions, industrial associations, etc.) are represented in discussions with the government. The CES has a legal obligation to approve a "parecer" (a written formal evaluation) of the EBP. However, CES has only slightly over a week to assess the EBP and submit its "parecer". This has posed problems to CES' ability to perform its functions, and reveals that this consultation procedure is not much more than a "pro-forma".

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with the researcher's assessment – there is no effective engagement, even if the social partners participate formally. There are also some informal sessions conducted by the key ministers with their constituencies (mostly members of the political parties that support the government), where some explaining is sought, but I wouldn't consider these as effective engagement with the public.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.
B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.
C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.
D. The executive does not provide information, or does not engage with the public during the budget process.
E. Not applicable/other (please comment).

Portugal

Score: 0

Sources: There is no engagement with the public during the budget formulation process.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.
B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.
C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.
D. The executive does not provide information, or does not engage with the public during the budget process.
E. Not applicable/other (please comment).

Portugal

D. Score: 0

Sources: There is no engagement with the public during the budget execution process.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.
B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.
C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.
D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.
E. Not applicable/other (please comment).

Portugal

D. Score: 0

Sources: There are no mechanisms established to identify the public's perspective on budget priorities in any of the dynamic approaches referred to in the question.
124. Has the executive established mechanisms to identify the public's perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.

E. Not applicable/other (please comment).

Portugal

D.

Score: 0

Sources: No such mechanisms are in place.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

Portugal

D.
126. 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?

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, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework 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).

Portugal

Score: 67

Sources: List of public hearings here [http://www.parlamento.pt/sites/com/XIILeg/5COFAP/Paginas/default.aspx](http://www.parlamento.pt/sites/com/XIILeg/5COFAP/Paginas/default.aspx)

Comments: For questions 126-129, note that despite all hearings nominally serve to discuss the budget proposal as a whole, we are basing our analysis of each of the various aspects mentioned on the entities being heard. Here, we considered “Conselho Económico e Social”, representing the so-called “social partners”, as sufficient to fulfill the independent constituent requirement to select answer “b”.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: A potentially important improvement has been introduced in the public finances institutional framework in 2012 - the Council of Public Finances.. The council has (among other mandate competences) a privileged participation in the public hearings conducted by the Parliament. However, so far its desirable reputation and influence are still to be fully established.

127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?
A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Portugal

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

Score: 100

Sources: http://www.parlamento.pt/sites/com/XIILeg/5COFAP/Paginas/default.aspx - List of hearings

Comments: Using the rationale mentioned in the previous question, we select "a" here: basically all the cabinet members were heard by various committees, as well as most deputy ministers or "state secretaries".

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Portugal

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

Score: 0

Sources: http://www.parlamento.pt/sites/com/XIILeg/5COFAP/Paginas/default.aspx - List of budgets

Comments: There are public hearings on each of central government's ministries. Ministers go to committees to present and answer to questions about their respective appropriations. However, no independent organizations or citizens (academics, researchers, etc.) are heard on specific matters.
129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.
B. Yes, the committees release reports, which include most testimony presented at the hearings.
C. Yes, the committees release reports, but they include only some testimony presented at the hearings.
D. No, the committees do not release reports, or do not hold public hearings.
E. Not applicable/other (please comment).

Portugal

A.

Score: 100

Sources: Reports on each of the hearings, as well as transcripts of the hearings, and documents appraising the proposal brought by organizations heard in these meetings, are all available on the parliament website http://www.parlamento.pt/sites/com/XIILeg/5COFAP/Paginas/default.aspx

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.
B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.
C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.
D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.
E. Not applicable/other (please comment).

Portugal

D.
Comments: There are no formal mechanisms where public can assist in formulating SAI "audit program". It is an exclusive internal decision. However, the SAI has been running a program (see http://www.tcontas.pt/pt/inqueritos/credores.shtm) through which creditors of any public entities (as well as debtor public entities) are invited to submit information on those debts to the SAI, using a purpose-built e-mail address and Excel templates supplied by the SAI. This in principle helps the SAI locate possibly "hidden" debt obligations of the public administration. This only targets the specific audience of companies which do business with the State. There is no mechanism for any citizen to call the attention of the SAI to a specific issue, other than the SAI contact book, with emails and telephone numbers, which are publicly available online http://www.tcontas.pt/pt/contactos.shtm.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

Portugal

D.

Score: 0

Sources: N/A

Comments: There are no formal mechanisms through which the public or civil society participate in audit investigations. However, as stated in the SAI's organic law (available online at http://www.tcontas.pt/pt/apresenta/legislacao/LOPTC.pdf) this institution can send to the public prosecutor, the cases of potential breaking of budgetary rules, defrauding the state, or other malpractices. Before sending to the public prosecutor SAI applies the "contradictory principle" (see art. 13) to listen and register what the institution managers have to say concerning the allegations towards them. In our opinion this does not stand as "participate in auditing investigations" therefore we choose d).

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The SAI sometimes outsources parts of the technical preparation of audits to specialists, but this could hardly qualify as public participation.
132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

Portugal

B.

Score: 0

Sources: None of the mechanisms suggested in the guidelines seem to exist, nor can we find any others seemingly related and relevant.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: It could be argued that there is some attempt at “developing a media strategy to cover audit findings”, but it is not systematic.

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

Portugal

D.

Score: 0

Sources: As per the previous question, the SAI does not seem to seek feedback from the public on the audit reports it issues.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.