

Open Budget Survey 2017

Questionnaire

Portugal

January 2018

COUNTRY QUESTIONNAIRE: PORTUGAL

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: 2016-2020

Sources: Every year in April, under the European Economic Governance framework, the Portuguese Government is required to publish its PBS, the Stability Programme, for the next four fiscal years

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: O documento "Declaração pré-orçamental" para o EF 2016-2020 é divulgado através do Link de acesso ao programa de estabilidade 2016-2020: <https://www.parlamento.pt/ActividadeParlamentar/Paginas/Deta...> (https://www.parlamento.pt/ActividadeParlamentar/Paginas/DetalleActividadeParlamentar.aspx?BID=101957&ACT_TP=PEC) o documento foi disponibilizado no site em 21 de abril de 2016.

Peer Reviewer

Opinion: Agree

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

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: a. (100)

Sources: <http://www.portugal.gov.pt/media/19058348/201604221-prog-est...> (<http://www.portugal.gov.pt/media/19058348/201604221-prog-estabilidade.pdf>) PBS is released in April. The budget year starts in January and the Executive's Budget Proposal is introduced in October.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 21 April 2016

Sources: <https://www.parlamento.pt/OrcamentoEstado/Paginas/ProgramaEs...> (<https://www.parlamento.pt/OrcamentoEstado/Paginas/ProgramaEstabilidadeCrescimento.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: The PBS is produced by the government (and then approved by the Parliament). The official website of the government body that produces it is: <http://www.portugal.gov.pt/media/19058348/201604221-prog-est...> (<http://www.portugal.gov.pt/media/19058348/201604221-prog-estabilidade.pdf>)

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The Government website states April 21 as the date of publication of the PBS. This was also confirmed using media sources.

Sources: see above

Peer Reviewer

Opinion: Agree with Comments

Comments: The date of publication of the Stability Programme (which includes the Portuguese PBS for 2017) is officially stated at the Portuguese National Parliament website as April 21, 2016 <https://www.parlamento.pt/OrcamentoEstado/Paginas/ProgramaEs...> (<https://www.parlamento.pt/OrcamentoEstado/Paginas/ProgramaEstabilidadeCrescimento.aspx>)

Government Reviewer

Opinion: Agree with Comments

Comments: A publicação foi feita no site a 21 de abril de 2016 sendo a data de divulgação aposta no site : <https://www.parlamento.pt/OrcamentoEstado/Paginas/ProgramaEs...> (<https://www.parlamento.pt/OrcamentoEstado/Paginas/ProgramaEstabilidadeCrescimento.aspx>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Sources: <http://www.portugal.gov.pt/pt/pm/documentos.aspx> (<http://www.portugal.gov.pt/pt/pm/documentos.aspx>) <https://www.parlamento.pt/OrcamentoEstado/Paginas/ProgramaEs...> (<https://www.parlamento.pt/OrcamentoEstado/Paginas/ProgramaEstabilidadeCrescimento.aspx>)

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://www.portugal.gov.pt/media/19058348/201604221-prog-est...> (<http://www.portugal.gov.pt/media/19058348/201604221-prog-estabilidade.pdf>)

Sources: <http://www.portugal.gov.pt/media/19058348/201604221-prog-est...> (<http://www.portugal.gov.pt/media/19058348/201604221-prog-estabilidade.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The PBS is only made available in PDF format

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: In fact, the document is published by the Government in pdf form, thus not in machine readable format. However, the Portuguese Public Finance Council published a couple of weeks later (May 17, 2016) a report with their analysis of the Stability Programme that contains several support tables with the main data in machine readable format. <http://www.cfp.pt/wp-content/uploads/2016/05/CFP-REL-06-2016...> (<http://www.cfp.pt/wp-content/uploads/2016/05/CFP-REL-06-2016-PT.pdf>) <http://www.cfp.pt/wp-content/uploads/2016/10/CFP-REL-06-2016...> (<http://www.cfp.pt/wp-content/uploads/2016/10/CFP-REL-06-2016-DS.xlsx>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IBP comment: The peer reviewer's comment is noted, but given that the data in machine readable format are published by an institution other than the executive, the answer remains unchanged.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

PBS-6b: If you selected option "c" or "d" in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question "n/a."

Answer: Programa de Estabilidade 2016-2020

Sources: The title of the PBS is Stability Programme, "Programa de Estabilidade" in portuguese. 2016-2020 is the period considered in the current PBS

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

PBS-8: Is there a “citizens version” of the PBS?

- a. Yes
- b. No

Answer: b.

Sources: There is no “citizens version” of the PBS

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2017

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>)

Comments: Researcher: Updated with EBP for 2017 published Oct 14

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 14 October 2016

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>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree with Comments

Comments: A proposta de OE2017 foi apresentado à Assembleia da Republica em 14 outubro de 2016.

Peer Reviewer
Opinion: Agree

IBP comment: Corrected based on the government reviewer's comment.

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

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: b. (67)

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>)

Comments: Researcher: The EBP for FY 2017 was published 2,5 months before the beginning of the FY, as required by the aforementioned law.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 14 October 2016

Sources: Parliament website: <http://www.parlamento.pt/ActividadeParlamentar/Paginas/Detal...> (<http://www.parlamento.pt/ActividadeParlamentar/Paginas/DetalheIniciativa.aspx?BID=40721>) Post on the government's website: <http://www.portugal.gov.pt/pt/ministerios/mf/noticias/201610...> (<http://www.portugal.gov.pt/pt/ministerios/mf/noticias/20161014-mf-oe.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Foi também publicitada e colocada no site da DGO a 14Out2016 uma noticia com link para a informação disponível no site da DGO : <http://www.dgo.pt/noticias/Paginas/default.aspx> (<http://www.dgo.pt/noticias/Paginas/default.aspx>) 14Out2016 OE2017 - Proposta Orçamento Estado para 2017 Foi publicada hoje, no site da Direção-Geral do Orçamento, a Proposta de Orçamento do Estado para 2017 (OE2017). Para consultar este documento, há que aceder à área Política Orçamental + Orçamento do Estado, recorrendo aí às opções seguintes: Ano = 2017 + Tipo OE = Proposta de Orçamento do Estado +...

Peer Reviewer

Opinion: Agree

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

Answer: The date of its publication on the Government's website and on the Portuguese Parliament website, mentioned in the previous question. Supporting documents were published together with the EBP on the Parliament website (and shortly after in the budget administration website as well), with one notable exception (see comments).

Sources: Parliament website: <http://www.parlamento.pt/ActividadeParlamentar/Paginas/Detal...> (<http://www.parlamento.pt/ActividadeParlamentar/Paginas/DetalheIniciativa.aspx?BID=40721>) Post on the government's website: <http://www.portugal.gov.pt/pt/ministerios/mf/noticias/201610...> (<http://www.portugal.gov.pt/pt/ministerios/mf/noticias/20161014-mf-oe.aspx>)

Comments: Researcher: In the previously mentioned Budget Report, at the beginning the revenues estimates for 2016 were not presented. The amounts considered were the ones assumed for the 2016 budget. This question was later resolved with the incorporation of an appendix. (see q. 27)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Foi também publicitada e colocada no site da DGO a 14Out2016 uma noticia com link para a informação disponível no site da DGO : <http://www.dgo.pt/noticias/Paginas/default.aspx> (<http://www.dgo.pt/noticias/Paginas/default.aspx>) 14Out2016 OE2017 - Proposta Orçamento Estado para 2017 Foi publicada hoje, no site da Direção-Geral do Orçamento, a Proposta de Orçamento do Estado para 2017 (OE2017). Para consultar este documento, há que aceder à área Política Orçamental + Orçamento do Estado, recorrendo aí às opções seguintes: Ano = 2017 + Tipo OE = Proposta de Orçamento do Estado +... Não se considera relevante o comentário , tendo em conta a resposta à pergunta 27. A informação referida em contabilidade publica foi adicionalmente divulgada antes do final de outubro.

Peer Reviewer

Opinion: Agree

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: <http://app.parlamento.pt/webutils/docs/doc.pdf?path=61485230...> (<http://app.parlamento.pt/webutils/docs/doc.pdf?path=6148523063446f764c3246795a5868774d546f334e7a67774c336470626d6c7561574e7059585270646d467a4c31684a53556b76644756346447397a4XIII.doc&Inline=true>)

Sources: Parliament website <http://app.parlamento.pt/webutils/docs/doc.pdf?path=61485230...> (<http://app.parlamento.pt/webutils/docs/doc.pdf?path=6148523063446f764c3246795a5868774d546f334e7a67774c336470626d6c7561574e7059585270646d467a4c31684a53556b76644756346447397a4XIII.doc&Inline=true>)

Comments: Researcher: <http://app.parlamento.pt/webutils/docs/doc.pdf?path=61485230...> (http://app.parlamento.pt/webutils/docs/doc.pdf?path=6148523063446f764c3246795a5868774d546f334e7a67774c336470626d6c7561574e7059585270646d467a4c31684a53556b76644756346447397a4XIII_22.pdf&Inline=true) The first link refer exclusively to the EBP Report, the most important supporting document. Additional supporting documents may be found at the parliament website 2017 Budget page below: <http://www.parlamento.pt/ActividadeParlamentar/Paginas/Detal...> (<http://www.parlamento.pt/ActividadeParlamentar/Paginas/DetalheIniciativa.aspx?BID=40721>) Also, the budget administration website publishes the following: "Desenvolvimentos orçamentais (SI)": <http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?A...> ([http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?Ano=2017&TipoOE=Proposta+de+Or%u00e7amento+do+Estado&TipoDocumentos=Desenvolvimentos+Or%u00e7amentais+\(SI\)](http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?Ano=2017&TipoOE=Proposta+de+Or%u00e7amento+do+Estado&TipoDocumentos=Desenvolvimentos+Or%u00e7amentais+(SI))) "Desenvolvimentos Orçamentais (SFA)": <http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?A...> ([http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?Ano=2017&TipoOE=Proposta+de+Or%u00e7amento+do+Estado&TipoDocumentos=Desenvolvimentos+Or%u00e7amentais+\(SFA\)](http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?Ano=2017&TipoOE=Proposta+de+Or%u00e7amento+do+Estado&TipoDocumentos=Desenvolvimentos+Or%u00e7amentais+(SFA))) These consist of detailed budgets by administrative unit (first two) and more detailed breakdowns, using different perspectives, for specific spending and revenue items. We include the Parliament website as the main reference here as it is institutionally the correct place in the budget approval process: the EBP is presented *to* the legislature for discussion, and published online at the same time. In any case, the executive also publishes the full documentation here: <http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?A...> (<http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?Ano=2017&TipoOE=Proposta+de+Or%u00e7amento+do+Estado&TipoDocumentos=Lei+%2f+Mapas+Lei+%2f+Relat%u00f3rio>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: b.

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>)

Comments: Researcher: The EBP is made available only in PDF format. The same for the supporting documents.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: In fact, the document is published by the Government in pdf form, thus not in machine readable format. However, the Portuguese Public Finance Council published a month later (November 15, 2016, thus still during the period of discussion of the Proposal) a report with their analysis of the Draft State Budget that contains several support tables with the main data in machine readable format. <http://www.cfp.pt/wp-content/uploads/2016/11/CFP-REL-10-2017...> (<http://www.cfp.pt/wp-content/uploads/2016/11/CFP-REL-10-2017-PT.pdf>) <http://www.cfp.pt/wp-content/uploads/2016/11/CFP-REL-10-2016...> (<http://www.cfp.pt/wp-content/uploads/2016/11/CFP-REL-10-2016-DS2.xlsx>)

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Os mapas legais da proposta de orçamento foram divulgados no site da DGO também em formato XML.

http://www.dgo.pt/politicaorcamental/Paginas/OEpagina_fichei... (http://www.dgo.pt/politicaorcamental/Paginas/OEpagina_ficheirosdeDados.aspx?Ano=2017)

Peer Reviewer

Opinion: Agree

IBP comment: Based on the government reviewer's comment, the answer has been changed to B.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

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>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EBP-6b: If you selected option "c" or "d" in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer: n/a

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>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question "n/a." If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: Proposta de Lei do Orçamento do Estado para 2017

Sources: [http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...](http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/)
(<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Proposta%20do%20Or%C3%A7amento/Documentos%20do%20OE/Lei-2017.pdf>)

Comments: Researcher: Relatório do Orçamento do Estado para 2016. The title above refers exclusively to the EBP Report. Other supporting documents include: "Desenvolvimentos Orçamentais" and "Mapas informativos".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: <http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?A...> (<http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?Ano=2017&TipoOE=Proposta+de+Or%u00e7amento+do+Estado&TipoDocumentos=Lei+%2f+Mapas+Lei+%2f+Relat%u00f3rio>)
<http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?A...> (<http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?Ano=2017&TipoOE=Proposta+de+Or%u00e7amento+do+Estado&TipoDocumentos=Mapas+Informativos>)
<http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?A...> ([http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?Ano=2017&TipoOE=Proposta+de+Or%u00e7amento+do+Estado&TipoDocumentos=Desenvolvimentos+Or%u00e7amentais+\(SI\)](http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?Ano=2017&TipoOE=Proposta+de+Or%u00e7amento+do+Estado&TipoDocumentos=Desenvolvimentos+Or%u00e7amentais+(SI)))
<http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?A...> ([http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?Ano=2017&TipoOE=Proposta+de+Or%u00e7amento+do+Estado&TipoDocumentos=Desenvolvimentos+Or%u00e7amentais+\(SFA\)](http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?Ano=2017&TipoOE=Proposta+de+Or%u00e7amento+do+Estado&TipoDocumentos=Desenvolvimentos+Or%u00e7amentais+(SFA)))

Peer Reviewer

Opinion: Agree

EBP-8: Is there a “citizens version” of the EBP?

a. Yes

b. No

Answer: b.

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>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2017

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>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 29 November 2016

Sources: <https://www.parlamento.pt/ActividadeParlamentar/Paginas/Deta...>
(<https://www.parlamento.pt/ActividadeParlamentar/Paginas/DetalleIniciativa.aspx?BID=40721>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: b. (67)

Sources: <https://www.parlamento.pt/ActividadeParlamentar/Paginas/Deta...>
(<https://www.parlamento.pt/ActividadeParlamentar/Paginas/DetalleIniciativa.aspx?BID=40721>) Final enacted budget:
<http://debates.parlamento.pt/catalogo/r3/dar/s2a/13/02/044S1...> (<http://debates.parlamento.pt/catalogo/r3/dar/s2a/13/02/044S1/2016-12-21/2?pgs=2-305&org=PLC>) Enacted budget law: <http://app.parlamento.pt/webutils/docs/doc.pdf?path=61485230...>
(<http://app.parlamento.pt/webutils/docs/doc.pdf?path=6148523063446f764c3246795a5868774d546f334e7a67774c336470626e526c654852766331396863484a76646d466b62334d764d6a41784e69394d5f>)
Comments: Researcher: The budget was enacted on 29 November 2016 and the final version EB was made available to the public on 21 December 2016. After confirmation by the President of the Republic, the final Enacted Budget law was published on 28 December.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 28 December 2016

Sources: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...>
(http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Or%C3%A7amento%20Estado%20Aprovado/Documentos%20do%200E/Lei_42_2016-0E2017_VersaoDR.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

Answer: Date of publication in "Diário da República" (official journal of record). (and information on the process and dates made available in the Parliament website)

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>) <https://www.parlamento.pt/ActividadeParlamentar/Paginas/Deta...> (<https://www.parlamento.pt/ActividadeParlamentar/Paginas/DetalleIniciativa.aspx?BID=40721>) Media sources

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://www.dgo.pt/politicaorçamental/OrcamentodeEstado/2017/...>
(http://www.dgo.pt/politicaorçamental/OrcamentodeEstado/2017/Or%C3%A7amento%20Estado%20Aprovado/Documentos%20do%20OE/Lei_42_2016-OE2017_VersaoDR.pdf)

Sources: <http://www.dgo.pt/politicaorçamental/OrcamentodeEstado/2017/...>
(http://www.dgo.pt/politicaorçamental/OrcamentodeEstado/2017/Or%C3%A7amento%20Estado%20Aprovado/Documentos%20do%20OE/Lei_42_2016-OE2017_VersaoDR.pdf) Also available here: <http://app.parlamento.pt/webutils/docs/doc.pdf?path=61485230...>
(<http://app.parlamento.pt/webutils/docs/doc.pdf?path=6148523063446f764c3246795a5868774d546f334e7a67774c336470626e526c654852766331396863484a76646d466b62334d764d6a41784e69394d58>)

Comments: Researcher: The EB is made publicly available on the website of DG Budget, and as well in the Diário da República website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Additional source: <https://dre.pt/application/file/a/105630354> (<https://dre.pt/application/file/a/105630354>)

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: b.

Sources: The EB is available only in PDF format. Notwithstanding, additionally a small subset of EB data (only expenditures, under different classifications, but not in detail) is downloadable in Excel format on the URL below. However, the data is regarding the EB of FY2016. The data regarding FY2017 (last EB) is not yet available. https://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx (https://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx)

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The EB is available only in PDF format. However, a subset of EB data (not in great detail, just aggregate figures for revenue, and in some more detail and under different classifications for expenditure) is downloadable in Excel format on the URL below.

https://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx (https://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Estão disponíveis no site da DGO 'todos os mapas legais em formato XML http://www.dgo.pt/politicaorçamental/Paginas/OEpagina_fichei... (http://www.dgo.pt/politicaorçamental/Paginas/OEpagina_ficheirosdeDados.aspx?Ano=2017) Também a informação sobre o orçamento "conhecer o

orçamento do Estado " está disponível para exportação em formato XLS (excel) http://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx (http://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx)

Peer Reviewer

Opinion: Agree

IBP comment: Based on the comments, the answer has been changed to B.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

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>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-6b: If you selected option "c" or "d" in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer: n/a

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>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question "n/a."

Answer: Lei do Orçamento do Estado para 2017

Sources: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...> (http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Or%C3%A7amento%20Estado%20Aprovado/Documentos%20do%20OE/Lei_42_2016-OE2017_VersaoDR.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Documentos disponíveis no Site da DGO: Lei-2017.pdf _Proposta de Lei do OE2017 Rel-2017.pdf _Relatório do OE2017 ROE2017_Inf.pdf Informação sobre a proposta de Orçamento do Estado para 2017

Peer Reviewer**Opinion:** Agree with Comments**Comments:** Lei n.º 42/2016, de 28 de dezembro - Orçamento de Estado para 2017**EB-8: Is there a “citizens version” of the EB?****a.** Yes**b.** No**Answer:** b.

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>)

Comments: Researcher: The government does make available a sort of web portal for citizens to consult EB data here (last version available regarding FY2016): https://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx (https://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx) We find it hard to describe these efforts as a CB, however, given literature and best practises in general and in particular IBP guidelines. Dissemination has been low to zero; there was no consultation with citizens or civil society in the preparation of these websites (though some follow-up activities to previous Citizen Budgets might have influenced this). But most importantly, it does not really make an attempt towards explaining the Budget. It merely presents budget data with a different (possibly more attractive) visual arrangement. Accompanying notes to the website (https://online.dgo.pt/DadosCidadao/Conhecer_o_Or%C3%A7amento... (https://online.dgo.pt/DadosCidadao/Conhecer_o_Or%C3%A7amento_do_Estado.pdf)) do provide additional information, but apart from a glossary, this is far too technical and seems more a methodological note on the presented data than anything aimed to citizens' understanding of it.

Peer Reviewer**Opinion:** Agree with comments

Comments: The government does make available an online application for citizens to consult and download EB data (data regarding the EB for FY2017 is available). https://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx (https://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx) The site also includes an application consisting of visual scheme describing and explaining the budget process in some detail: <http://www.dgo.pt/politicaorcamental/Paginas/ConhecerProcess...> (<http://www.dgo.pt/politicaorcamental/Paginas/ConhecerProcessoElaboracaoOE/index.html>) However, this is still a minimalist attempt, hardly classifiable as a Citizens Budget (CB), given literature and best practices in general and in particular IBP guidelines.

Government Reviewer**Opinion:** Disagree**Suggested answer:** a.

Comments: Foi publicitado em simultâneo com a proposta de Lei do OE/2017 e do respetivo relatório, que se encontram disponíveis nos site da AR e da DGO , uma divulgação sintética do orçamento de 2017 no site do Governo: <https://www.oe2017.gov.pt/> (<https://www.oe2017.gov.pt/>) Esta divulgação foi amplamente divulgada junto da opinião pública através dos meios de comunicação social e está disponível no website do portal do governo com vídeos e resumidamente apresentada por setores (ministérios), No site da DGO encontra-se também disponível o OE/2017 com um modelo resumo da informação orçamental (receita e despesa por programa, funcional , económica e ministérios e indicadores) que visa dar uma visão simplificada e acessível ao cidadão, bem como do seu processo de construção e conceitos. http://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx (http://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx) <http://www.dgo.pt/politicaorcamental/Paginas/ConhecerProcess...> (<http://www.dgo.pt/politicaorcamental/Paginas/ConhecerProcessoElaboracaoOE/index.html>)

Peer Reviewer**Opinion:** Agree with Comments

Comments: In previous years (2014 and 2015), the “citizens version” of the EB was made available at the Directorate General of budget's webpage. The website reports the “citizens version” of the 2017 EB as missing. <http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?A...> (<http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?A...>)
<http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?Ano=2017&TipoOE=Or%u00e7amento+Estado+Aprovado&TipoDocumentos=Or%u00e7amento+Cidad%u00e3o>

IBP comment: The government reviewer's comments are noted, but IBP agrees with the researcher that the information made available does not constitute a CB.

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.**Answer:** FY 2017**Sources:** n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**Peer Reviewer**

Opinion: Agree

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: We recognise the existence of different important initiatives by the authorities to bring accessible budget information to citizens. However, considering that, on the one hand, information is scattered, without cross-links, and, on the other hand, significant faults persist; these do not, taken together, suffice to be eligible as a Citizens' Budget. Additionally, while these online tools are important, some kind of offline tool to disseminate information to citizens would be essential, considering the significant portions of the Portuguese population without access to the Internet. Note that, in 2014, 30% of the population had still never used the Internet; if considering only people aged 65 or more, this figure rises to 73%. These initiatives are: An online data portal "for citizens", this is not fully updated - data for the 2016 EB [1], and second-latest IYR (Data for September 2016, as of December) [2] is available; but not for the 2015 YER, with the latest version being the 2014 one [3] (in this case there is also a PDF version [4]). Most importantly, however, there is no narrative explanation of these numbers; they are mere infographic tools to examine basic budget datasets. Another innovation this year was the introduction of a website [5] more or less at the same time the EBP was published, that presents a selection of the most important policy measures in different areas with simple language; however these are not presented in a consistent way (some show the overall value; some use nonfinancial variables on inputs) and, most importantly, the budget cost of each measure is not clear, nor how it relates to the overall budget policy stance and strategy. More recently, a well-executed website, [6] with some animations, infographics and a glossary, was prepared with the goal of explaining the budget process, from preparation to execution, to citizens. [1] http://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx (http://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx) [2] <http://online.dgo.pt/DadosCidadao/Execucao.aspx> (<http://online.dgo.pt/DadosCidadao/Execucao.aspx>) [3] <http://www.dgo.pt/BIORC/Paginas/ConhecerCGE/index.html> (<http://www.dgo.pt/BIORC/Paginas/ConhecerCGE/index.html>) [4] <http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2014...> (<http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2014/ContaCidadao.pdf>) [5] <https://www.oe2017.gov.pt/> (<https://www.oe2017.gov.pt/>) [6] <http://www.dgo.pt/politicaorcamental/Paginas/ConhecerProcess...> (<http://www.dgo.pt/politicaorcamental/Paginas/ConhecerProcessoElaboracaoOE/index.html>)

Comments: Researcher: It is likely, from information we gathered informally from government sources that there may be a Citizens' Budget for FY 2017. However we cannot confirm as yet whether this will be published before the cut-off date. We are engaged in an advocacy effort is done to ensure preparation and publication of a CB can be done, possibly until the end of the year.

Peer Reviewer

Opinion: Agree with Comments

Comments: The government has made available an online application for citizens to consult and download EB data (data regarding the EB for FY2017 is available). https://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx (https://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx) The site also includes an application consisting of visual scheme describing and explaining the budget process in some detail: <http://www.dgo.pt/politicaorcamental/Paginas/ConhecerProcess...> (<http://www.dgo.pt/politicaorcamental/Paginas/ConhecerProcessoElaboracaoOE/index.html>) However, this is still a minimalist attempt, hardly classifiable as a Citizens Budget (CB), given literature and best practices in general and in particular IBP guidelines.

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: Foi publicitado em simultâneo com a proposta de Lei do OE/2017 e do respetivo relatório, que se encontram disponíveis nos site da AR e da DGO, uma divulgação sintética do orçamento de 2017 no site do Governo: <https://www.oe2017.gov.pt/> (<https://www.oe2017.gov.pt/>) Esta divulgação foi amplamente divulgada junto da opinião pública através dos meios de comunicação social e está disponível no website do portal do governo com vídeos e resumidamente apresentada por setores (ministérios). No site da DGO encontra-se também disponível o OE/2017 com um modelo resumo da informação orçamental (receita e despesa por programa, funcional, económica e ministérios e indicadores) que visa dar uma visão simplificada e acessível ao cidadão, bem como do seu processo de construção e conceitos. http://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx (http://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx) <http://www.dgo.pt/politicaorcamental/Paginas/ConhecerProcess...> (<http://www.dgo.pt/politicaorcamental/Paginas/ConhecerProcessoElaboracaoOE/index.html>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The Directorate-General for Budget's website shows that the Citizens' Budget for 2017 is not available to the public: <http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?A...> (<http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?Ano=2017&TipoOE=0r%u00e7amento+Estado+Aprovado&TipoDocumentos=0r%u00e7amento+Cidad%u00e3o>)

IBP comment: Based on the comments received, IBP agrees with the researcher that answer D is correct.

CB-2b: If you selected option "c" or "d" in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

Answer: See the comments to the previous question

Sources: n/a

Comments: Researcher: Despite various efforts by the government to bring budget information to the public in an accessible manner, these efforts are not sufficient to qualify as a Citizens Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: A publicação foi feita em data da publicação da proposta de OE/2017 <https://www.oe2017.gov.pt/> (<https://www.oe2017.gov.pt/>) · © 2017 Orçamento do Estado 2017 #OE 2017 ·

Comments: A publicação foi feita em data da publicação da proposta de OE/2017 <https://www.oe2017.gov.pt/> (<https://www.oe2017.gov.pt/>) · © 2017 Orçamento do Estado 2017 #OE 2017 http://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx (http://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx)

Peer Reviewer

Opinion: Agree

IBP comment: Based on question CB-1, and despite the government reviewer's comment, the answer is confirmed.

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: Registo no Site (out/2016) :<https://www.oe2017.gov.pt/> (<https://www.oe2017.gov.pt/>) · © 2017 Orçamento do Estado 2017 #OE 2017 · Desenvolvido por CEGER ·

Comments: Registo no Site (out/2016) :<https://www.oe2017.gov.pt/> (<https://www.oe2017.gov.pt/>) · © 2017 Orçamento do Estado 2017 #OE 2017 · Desenvolvido por CEGER ·

Peer Reviewer

Opinion: Agree

IBP comment: Based on question CB-1, and despite the government reviewer's comment, the answer is confirmed.

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: Links: <https://www.oe2017.gov.pt/> (<https://www.oe2017.gov.pt/>) https://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx (https://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx)

Comments: Links: <https://www.oe2017.gov.pt/> (<https://www.oe2017.gov.pt/>) https://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx (https://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx)

Peer Reviewer

Opinion: Agree

IBP comment: Based on question CB-1, and despite the government reviewer’s comment, the answer is confirmed.

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: Orçamento do Estado 2017: <https://www.oe2017.gov.pt/> (<https://www.oe2017.gov.pt/>) Conhecer o Orçamento do Estado: https://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx (https://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx)

Comments: Orçamento do Estado 2017: <https://www.oe2017.gov.pt/> (<https://www.oe2017.gov.pt/>) Conhecer o Orçamento do Estado: https://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx (https://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx)

Peer Reviewer

Opinion: Agree

IBP comment: Based on question CB-1, and despite the government reviewer’s comment, the answer is confirmed.

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: n/a

Sources: n/a

Comments: Researcher: As mentioned previously, we do not consider the "Dados Cidadão" webpage (budget data portal) to meet the minimum standards to be considered a Citizens' Budget. In any case, data in this webpage pertains to the Enacted Budget, In-Year Reports (monthly) and the Year-End Report (but in this case this has not been updated for the last YER i.e. FY 2015).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: Proposta de Orçamento do Estado 2017 <https://www.oe2017.gov.pt/> (<https://www.oe2017.gov.pt/>) Orçamento aprovado http://online.dgo.pt/DadosCidadao/Orçamento_CG.Entrada.aspx (http://online.dgo.pt/DadosCidadao/Orçamento_CG.Entrada.aspx)

Comments: Proposta de Orçamento do Estado 2017 <https://www.oe2017.gov.pt/> (<https://www.oe2017.gov.pt/>) Orçamento aprovado http://online.dgo.pt/DadosCidadao/Orçamento_CG.Entrada.aspx (http://online.dgo.pt/DadosCidadao/Orçamento_CG.Entrada.aspx)

Peer Reviewer

Opinion: Agree

IBP comment: Based on question CB-1, and despite the government reviewer's comment, the answer is confirmed.

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016

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>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: a. (100)

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>)

Comments: Researcher: The budget administration releases monthly execution reports during the month after the reference month (usually in the last week).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Additional source: <http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Exec...> (<http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Execucao-Orcamental-Mensal.aspx?Ano=2016&Mes=Dezembro>)

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 27 June 2016, 25 July 2016, 25 August 2016, 26 September 2016, 24 October 2016 and 24 November 2016, 23 December 2016

Sources: <http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Exec...> (<http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Execucao-Orcamental-Mensal.aspx?Ano=2016>) Media sources

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

Answer: The budget administration releases a calendar with the publication date for every month at the beginning of the year. The researchers follow this data closely in another project and can confirm that in the considered publication dates missed just one time. In addition, media sources provide additional confirmation (a press release is distributed when the data is released, which usually has broad media coverage).

Sources: <http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Exec...> (<http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Execucao-Orcamental-Mensal.aspx?Ano=2016>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: <http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Exec...> (<http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Execucao-Orcamental-Mensal.aspx?Ano=2016>)

Sources: <http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Exec...> (<http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Execucao-Orcamental-Mensal.aspx?Ano=2016&Mes=Dezembro>) <http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Exec...> (<http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Execucao-Orcamental-Mensal.aspx?Ano=2016&Mes=Novembro>) <http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Exec...> (<http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Execucao-Orcamental-Mensal.aspx?Ano=2016&Mes=Outubro>) <http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Exec...> (<http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Execucao-Orcamental-Mensal.aspx?Ano=2016&Mes=Setembro>) <http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Exec...> (<http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Execucao-Orcamental-Mensal.aspx?Ano=2016&Mes=Agosto>) <http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Exec...> (<http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Execucao-Orcamental-Mensal.aspx?Ano=2016&Mes=Julho>) <http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Exec...> (<http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Execucao-Orcamental-Mensal.aspx?Ano=2016&Mes=Junho>)

Comments: Researcher: There are two versions of the IYRs, "Análise" e "Síntese". Both include all the tables, but the latter features a slightly more complete narrative discussion. Note that, additionally, the government debt management agency publishes timely additional monthly reports with details on debt at: <https://www.igcp.pt/pt/gca/index.php?id=1592> (<https://www.igcp.pt/pt/gca/index.php?id=1592>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format

- c. No
- d. Not applicable

Answer: a.

Sources: Excel files are provided for all the data. <http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Exec...>
(<http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Execucao-Orcamental-Mensal.aspx?Ano=2016>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: <http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Exec...> (<http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Execucao-Orcamental-Mensal.aspx?Ano=2016>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: Síntese da Execução Orçamental - novembro 2016

Sources: <http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Exec...> (<http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Execucao-Orcamental-Mensal.aspx?Ano=2016>)

Comments: Researcher: "Síntese da Execução Orçamental - maio 2016"; "Síntese da Execução Orçamental - junho 2016"; "Síntese da Execução Orçamental - julho 2016"; "Síntese da Execução Orçamental - agosto 2016"; "Síntese da Execução Orçamental - setembro 2016"; "Síntese da Execução Orçamental - outubro 2016"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: "Síntese da Execução Orçamental - junho 2016"; "Síntese da Execução Orçamental - julho 2016"; "Síntese da Execução Orçamental - agosto 2016"; "Síntese da Execução Orçamental - setembro 2016"; "Síntese da Execução Orçamental - outubro 2016"; "Síntese da Execução Orçamental - novembro 2016"; "Síntese da Execução Orçamental - dezembro 2016"

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

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: A citizens version, albeit with several important limitations, of monthly budget execution data is made available in a website format: <https://online.dgo.pt/DadosCidadao/EntradaExecucao.aspx> (<https://online.dgo.pt/DadosCidadao/EntradaExecucao.aspx>) As mentioned in question EB-8: we find it hard to describe these efforts as a citizens' version, given literature and best practises in general and in particular IBP guidelines. Dissemination has been low to zero; there was no consultation with citizens or civil society in the preparation of these websites (though some follow-up activities to previous Citizen Budgets might have influenced this). But most importantly, it does not really make an attempt towards explaining this data. It merely presents budget execution data with a different (possibly more attractive) visual arrangement. Accompanying notes to this website (https://online.dgo.pt/DadosCidadao/Conhecer_o_Or%C3%A7amento... (https://online.dgo.pt/DadosCidadao/Conhecer_o_Or%C3%A7amento_do_Estado.pdf)) do provide additional information, but apart from a glossary, this is far too technical and seems more a methodological note on the presented data than anything aimed to citizens' understanding of it.

Peer Reviewer

Opinion: Agree with Comments

Comments: The government seems to be aware of the need to provide a CB, as it makes available an online application for citizens to consult IYRs data. However, this is really just a very basic attempt, hardly classifiable as a Citizens Budget, given literature and best practices in general and in particular IBP guidelines.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Encontra-se publicitado no site da DGO a informação dirigida em especial ao cidadão da execução orçamental mensal - Conhecer a Execução Orçamental de 2015/ /2016/2017. Esta versão simplificada de apresentação da execução orçamental apresenta a despesa e receita executada por ministérios, funcional e económica e com indicadores, sendo acompanhada de informação explicativa dos conceitos, regras, fontes de informação e forma de navegação. Ainda neste âmbito foi também disponibilizado em 2016 um módulo destinado a explicar ao cidadão, numa linguagem acessível, todo o ciclo do processo orçamental. <http://online.dgo.pt/DadosCidadao/EntradaExecucao.aspx> (<http://online.dgo.pt/DadosCidadao/EntradaExecucao.aspx>) 2. "Dissemination has been low to zero" A disseminação é assegurada através de um calendário mensal de divulgação dos relatórios, de destaques na página oficial da DGO e do envio de notificações eletrónicas a todos os subscritores de conteúdos da DGO para a existência de novos relatórios. Frequentemente são efetuados questionários de satisfação aos utilizadores, através dos quais todos aqueles que se sintam motivados a tal proponham alterações ao formato e conteúdo dos relatórios, bem como aos elementos complementares produzidos e atualizados pela DGO. Não se deve esquecer que a aplicação CEO é considerada como uma ferramenta complementar ao relatório da SEO, pelo que o que aqui é expresso se lhe aplica também. 3. "There was no consultation with citizens or civil society in the preparation of these websites (though some follow-up activities to previous Citizen Budgets might have influenced this)" Cabe às entidades públicas conceber e concretizar soluções nos diversos domínios que se esperam que vão ao encontro dos interesses e expectativas dos cidadãos, tomando em linha de consideração, naturalmente, o que é referido como sendo as melhores práticas internacionais em determinada área ou o que especialistas nessa área preconizam. É essa a sua função e razão de existir. Desse modo, a DGO concebeu e implementou a aplicação CEO, devendo (e estando) totalmente disponível para as alterações e melhorias que os cidadãos, através das formas de contacto com a DGO entendam sugerir. 4. "Accompanying notes to this website (https://online.dgo.pt/DadosCidadao/Conhecer_o_Or%C3%A7amento... (https://online.dgo.pt/DadosCidadao/Conhecer_o_Or%C3%A7amento_do_Estado.pdf)) do provide additional information, but apart from a glossary, this is far too technical and seems more a methodological note on the presented data than anything aimed to citizens' understanding of it." A aplicação "Conhecer a execução orçamental" (e não a aplicação "Conhecer o Orçamento do Estado"), desenvolvida pela DGO, procura, de uma forma ainda mais intuitiva que a Síntese de Execução Orçamental, apresentar, sensibilizar, direcionar e exercer uma ação pedagógica sobre os cidadãos em matéria de acompanhamento da execução orçamental.

Peer Reviewer

Opinion: Agree

IBP comment: The government reviewer's comment is noted. However, despite recognizing the government's efforts, IBP agrees with the researcher's response.

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: n/a

Sources: MYRs are not produced.

Peer Reviewer

Opinion: Agree with Comments

Comments: No MYR is produced - the MYR is not required by the Portuguese budgetary framework law. I have doubts about its usefulness in the context of the already heavy schedule and scrutiny of the European semester / economic governance of the euro area. I find it much more useful to invest in improvements (quality, transparency and public scrutiny) of the existing documents and the CB.

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

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

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: N/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

MYR-6b: If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

Answer: From discussions with government sources, our impression is that even if they regularly update their estimates of expenditure, revenue, and debt, there is internally no comprehensive, systematic review at the mid-year point (apart from the IYR).

Sources: Government sources

Comments: Researcher: We'll double check this with our government sources and confirm this answer shortly

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

MYR-8: Is there a “citizens version” of the MYR?

a. Yes

b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015

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>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: a. (100)

Sources: The budget framework law establishes a legal deadline for submission to the Parliament (and publication) of the YER: June 30th of the year after the fiscal year. This deadline was met this year, this can be seen in the Parliament website:

<https://www.parlamento.pt/OrcamentoEstado/Paginas/ContaGeral...>

(<https://www.parlamento.pt/OrcamentoEstado/Paginas/ContaGeraldoEstado.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 30 June 2016

Sources: The budget framework law establishes a legal deadline for submission to the Parliament (and publication) of the YER: June 30th of the year after the fiscal year. As mentioned this deadline was met this year, this can be seen in the Parliament website which displays a record of when this document was "checked in" Parliament and made publicly available: <https://www.parlamento.pt/OrcamentoEstado/Paginas/ContaGeral...>

(<https://www.parlamento.pt/OrcamentoEstado/Paginas/ContaGeraldoEstado.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Answer: As mentioned, the Parliament website states the date when the YER was delivered to the Parliament (and, at that time, made available on that website)

Sources: <https://www.parlamento.pt/ActividadeParlamentar/Paginas/Deta...>

(https://www.parlamento.pt/ActividadeParlamentar/Paginas/DetalleActividadeParlamentar.aspx?BID=102421&ACT_TP=CGE)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://www.dgo.pt/politicaorcamental/Paginas/Conta-Geral-do-...> (<http://www.dgo.pt/politicaorcamental/Paginas/Conta-Geral-do-Estado.aspx?Ano=2015>)

Sources: This is the main official source where the YER is available (DG Budget). It is also publicly available on the Parliament website as mentioned previously.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: b.

Sources: <http://www.dgo.pt/politicaorcamental/Paginas/Conta-Geral-do-...> (<http://www.dgo.pt/politicaorcamental/Paginas/Conta-Geral-do-Estado.aspx?Ano=2015>) The Year-End Report is composed of two "volumes". The first contains and explains general data, for the whole central government sector. The second contains additional information (details e.g. on guarantees, on earmarked revenues) and lists details all individual administrative units' specific budgets and any changes these may have suffered vis-à-vis the enacted budget- Excel format data is made available only for the first volume, the second is PDF only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: No site da DGO encontram-se divulgada toda a informação numérica relativa a quadros legais e informação financeira que suporta a CGE/2015 disponível em quadros de Excel. <http://www.dgo.pt/politicaorcamental/Paginas/Conta-Geral-do-...> (<http://www.dgo.pt/politicaorcamental/Paginas/Conta-Geral-do-Estado.aspx?Ano=2015>)

Peer Reviewer

Opinion: Agree

IBP comment: Answer B is correct, as numerical data for Volume II of the CGE is not made available in machine-readable format..

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: See previous questions

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: <http://www.dgo.pt/politicaorcamental/Paginas/Conta-Geral-do-...> (<http://www.dgo.pt/politicaorcamental/Paginas/Conta-Geral-do-Estado.aspx?Ano=2015>)

Peer Reviewer

Opinion: Agree

YER-6b: If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Conta Geral do Estado - ano de 2015

Sources: <http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015...>
(http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015/CGE_2015_vol1tomo01.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

YER-8: Is there a “citizens version” of the YER?

a. Yes

b. No

Answer: b.

Sources: Unlike for FY 2014 (See <http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2014...> (<http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2014/ContaCidadao.pdf>)), no Citizens' version of the YER was published this year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2015

Sources: <http://www.tcontas.pt/pt/actos/parecer-cge/2015/pcge2015.pdf> (<http://www.tcontas.pt/pt/actos/parecer-cge/2015/pcge2015.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: b. (67)

Sources: The budget framework law establishes a legal deadline for the Parliament to approve the YER, December 31st the year after the FY, and it mandates that the AR should be concluded and presented beforehand. 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>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 20 December 2016

Sources: Information given on SAI website (<http://www.tcontas.pt/pt/imprensa/2016/noticia-20161220-01.s...> (<http://www.tcontas.pt/pt/imprensa/2016/noticia-20161220-01.shtm>)) confirmed using media sources

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

Answer: Information given on the SAI website, confirmed using media sources

Sources: see previous question

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://www.tcontas.pt/pt/actos/parecer-cge/2015/pcge2015.pdf> (<http://www.tcontas.pt/pt/actos/parecer-cge/2015/pcge2015.pdf>)

Sources: <http://www.tcontas.pt/pt/actos/parecer-cge/2015/pcge2015.pdf> (<http://www.tcontas.pt/pt/actos/parecer-cge/2015/pcge2015.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

AR-6b: If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Parecer do Tribunal de Contas sobre a Conta Geral do Estado - Ano económico de 2015

Sources: <http://www.tcontas.pt/pt/actos/parecer-cge/2015/pcge2015.pdf> (<http://www.tcontas.pt/pt/actos/parecer-cge/2015/pcge2015.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

AR-8: Is there a “citizens version” of the AR?

a. Yes

b. No

Answer: b.

Sources: There is an executive summary at the SAI website (<http://www.tcontas.pt/pt/imprensa/2016/noticia-20161220-01.s...> (<http://www.tcontas.pt/pt/imprensa/2016/noticia-20161220-01.shtm>)), but this cannot be considered a citizens version from our perspective

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: Directorate-General for the Budget website: <http://www.dgo.pt/Paginas/default.aspx> (<http://www.dgo.pt/Paginas/default.aspx>) Parliament Website: <http://www.parlamento.pt/OrcamentoEstado/Paginas/oe.aspx> (<http://www.parlamento.pt/OrcamentoEstado/Paginas/oe.aspx>)

Peer Reviewer

Opinion: Agree with Comments

Comments: In addition to the Government and Parliament sites listed by the researcher, the websites of the SAI, the Portuguese Public Finance Council and the UTAO (the technical unit that supports the parliament on budgetary issues) should be mentioned as relevant websites and/or portals that can be used to access budget information: <http://www.tcontas.pt/index.shtm> (<http://www.tcontas.pt/index.shtm>) <http://www.cfp.pt/> (<http://www.cfp.pt/>) <https://www.parlamento.pt/sites/COM/XIIIILEG/5COFMA/Paginas/u...> (<https://www.parlamento.pt/sites/COM/XIIIILEG/5COFMA/Paginas/utao.aspx>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Additional source: <http://www.gpeari.min-financas.pt/> (<http://www.gpeari.min-financas.pt/>)

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

a. Yes

b. No

Answer: a.

Sources: <http://www.dgo.pt/EstatisticasFinancasPublicas/Paginas/Super...>
(http://www.dgo.pt/EstatisticasFinancasPublicas/Paginas/SupervisaoOrcamentalAmbitoUE_PT.aspx)

Comments: Researcher: In this website, monthly and quarterly data series (based on detailed public accounting information as released in the IYRs) are published for the fiscal year, with revenue and expenditure main aggregates for all of the general government subsectors (i.e. not only central government but also social security funds, and regional and local government). In addition, as mentioned in the IYR questions, IYRs are regularly accompanied by highly detailed data packages, with many details (not only the main aggregates, but also including items such a breakdown of the different kinds of taxes; arrears; health service budget execution, among others) for the current fiscal year:
<http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Exec...> (<http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Execucaoo-Orcamental-Mensal.aspx?Ano=2016&Mes=Outubro>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: <http://www.dgo.pt/EstatisticasFinancasPublicas/Paginas/Super...>
(http://www.dgo.pt/EstatisticasFinancasPublicas/Paginas/SupervisaoOrcamentalAmbitoUE_PT.aspx)

Comments: Researcher: The data explained previously (GQ-1b) is available as historical information for previous years in the same sources.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: a.

Sources: https://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx (https://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: a.

Sources: Lei de Enquadramento Orçamental (Budget framework law): http://www.dgo.pt/legislacao/Documents/Lei_151-2015_LEO.pdf (http://www.dgo.pt/legislacao/Documents/Lei_151-2015_LEO.pdf) Additionally, consider as well the Law determining the attributions and functioning of the Tribunal de Contas (the Supreme Audit Institution): <http://www.tcontas.pt/pt/apresenta/legislacao/LOPTC.pdf> (<http://www.tcontas.pt/pt/apresenta/legislacao/LOPTC.pdf>)

Comments: Researcher: Lei de Enquadramento Orçamental is the main legislation tool for all aspects regarding budget governance. It is a special law, requiring a qualified majority for any changes. Additional laws which could be considered for these purposes: "Lei dos Compromissos e dos Pagamentos em Atraso" on non-financial debt incurred by public entities and arrears http://www.dgo.pt/legislacao/Documents/Lei_22-2015_alteraLCP... (http://www.dgo.pt/legislacao/Documents/Lei_22-2015_alteraLCP.pdf) Law on public accounting standards: http://www.dgo.pt/legislacao/Documents/Lei-8-90_BasesContabP... (http://www.dgo.pt/legislacao/Documents/Lei-8-90_BasesContabPublica.pdf) Also very relevant is European legislation on both budget rules and fiscal responsibility and accounting procedures and standards, but not being "national laws" we assumed this was not within the scope of this question.

Peer Reviewer

Opinion: Agree with Comments

Comments: The legislation establishing the competences and statutes of the Portuguese Public Finance Council is also relevant: <http://www.cfp.pt/laws/?lang=en&lawcategories=constitutional...> (http://www.cfp.pt/laws/?lang=en&lawcategories=constitutional-law&post_type=laws)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: a.

Sources: The aforementioned Budget Framework Law has specific provisions for access to information and transparency (see pages 5, 8-19 of http://www.dgo.pt/legislacao/Documents/Lei_151-2015_LEO.pdf (http://www.dgo.pt/legislacao/Documents/Lei_151-2015_LEO.pdf)) but not for citizens participation. Also, in 2007 a law determining free access when viable to any administrative documents was enacted, in accordance with (and quoting) the open government principle: <http://www.cada.pt/uploads/d9810189-595b-df00.pdf> (<http://www.cada.pt/uploads/d9810189-595b-df00.pdf>) This law was appropriately accompanied by the creation of an entity (Comissão de acesso aos documentos administrativos) responsible for the oversight of public entities' abiding this law.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditures presented by administrative unit can be found in "Mapas orçamentais" which support the EBP, namely Map II (for Central Administration Services) and Map VII (for special agencies: "Serviços e Fundos Autónomos" Map II: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...> (<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Proposta%20do%20Or%C3%A7amento/Mapas%20da%20Lei/map02-2017.pdf>) Map VII: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...> (<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Proposta%20do%20Or%C3%A7amento/Mapas%20da%20Lei/map07-2017.pdf>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditures presented according to a functional classification can be found in "Mapas orçamentais" which support the EBP, namely Map III (for Central Administration services) and Map VIII (for special agencies: "Serviços e Fundos Autónomos"). Map III: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...> (<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Proposta%20do%20Or%C3%A7amento/Mapas%20da%20Lei/map03-2017.pdf>) Map VIII: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...> (<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Proposta%20do%20Or%C3%A7amento/Mapas%20da%20Lei/map08-2017.pdf>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, the functional classification is compatible with international standards.

- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
c. Not applicable/other (please comment).

Answer: b.

Sources: From the same sources provided on the previous question, it can be observed that the information provided in the EBP is not in line with COFOG classification, as per the rules laid down by the UN ESA

Comments: Researcher: As noted by the PR in OBS 2015, public accounting in Portugal applies an older version of COFOG. Functional classification data using the recommended COFOG classification is computed by Statistics Portugal in national accounts, but this is only available with a 1-2 year lag. See also p. 127 of the Eurostat Manual on sources and methods for the compilation of COFOG statistics, available at

<http://ec.europa.eu/eurostat/en/web/products-manuals-and-guidelines/-/KS-RA-11-013>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditures are presented by economic classification.
b. (0) No, expenditures are not presented by economic classification.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditures presented by economic classification can be found in "Mapas orçamentais" which support the EBP, namely Map IV (for Central Administration services) and Map IX (for special agencies: "Serviços e Fundos Autónomos"). Map IV:

<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...>

(<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Proposta%20do%20Or%C3%A7amento/Mapas%20da%20Lei/map04-2017.pdf>) Map IX: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...>

(<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Proposta%20do%20Or%C3%A7amento/Mapas%20da%20Lei/map09-2017.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the economic classification is compatible with international standards.
b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
c. Not applicable/other (please comment).

Answer: b.

Sources: Information in the sources referred in the previous question is not provided in accordance with GFS standards. There are differences in some items' classification, and the high level codes are different.

Comments: Researcher: As mentioned in the 2015 OBS, in the IMG - 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 national accounting system; revenue and expenditure classification is separate, without overall codes to combine both sides. The 2014 IMF Fiscal Transparency Evaluation confirms this view, recognizing that there are a number of exceptions in the use of GFS standards. See: <https://www.imf.org/external/pubs/ft/scr/2014/cr14306.pdf> (<https://www.imf.org/external/pubs/ft/scr/2014/cr14306.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Para além da proposta de OE2017 ser apresentada em contabilidade pública, também é apresentado e divulgado o OE em Contabilidade Nacional, de acordo com o classificar SEC_2010 e pode ser consultada conta das Administrações Públicas no Cap 3 do relatório do OE2017 a proposta de orçamento em contabilidade Nacional onde se encontra especificado o orçamento ppo classificação económica (receita e despesa e saldo)_SEC2010 (paginas 27 a 45). <http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?A...> (<http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?Ano=2017&TipoOE=Proposta+de+Or%u00e7amento+do+Estado&TipoDocumentos=Lei+%2f+Mapas+Lei+%2f+Relat%u00f3rio>)

Peer Reviewer

Opinion: Agree

Researcher response: While it is true that the information presented in terms of national accounts largely follows SEC2010 classification, this question is clear in that what is assessed is compatibility with IMF GFS.

IBP comment: The government reviewer's comment does not clarify the issue of compatibility with international standards for economic classification. Answer B is confirmed.

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditure budgeting according to programs is fully disclosed in "Mapas orçamentais" which support the EBP, namely in Map XV and Map XVI (that provides a breakdown of this information by regions). Map XV: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...> (<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Proposta%20do%20Or%C3%A7amento/Mapas%20da%20Lei/map15-2017.pdf>) Map XVI: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...> (<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Proposta%20do%20Or%C3%A7amento/Mapas%20da%20Lei/map16-2017.pdf>) Also, together with the EBP another report is provided, 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 that when the government organic changes, the number of programs also changes. <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...> (http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Proposta%20do%20Or%C3%A7amento/Mapas%20Informativos/2017_Programas_Prop.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Not presented

Comments: Researcher: 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 (and here just for the year after the FY).

Peer Reviewer

Opinion: Agree with Comments

Comments: 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 (and here just for the year after the FY).

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: A proposta de orçamento inclui como mapa da Lei do OE/2017 o Mapa XVII- Responsabilidades contratuais plurianuais dos Serviços da Administração Central por ministérios. Também no Site da DGO na área do OE/2017 estão disponíveis mapas informativos relativos a projetos das entidades da AC com informação da despesa plurianual prevista neste âmbito por Ministérios :
<http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?A...> (<http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?Ano=2017&TipoOE=Or%u00e7amento+Estado+Aprovado&TipoDocumentos=Mapas+Informativos>) Também na lei do OE (artº214) consta o Quadro Plurianual de programação Orçamental que contempla a despesa financiada por receitas gerais por função até 2018.

Peer Reviewer

Opinion: Agree

IBP comment: The document referred to by the government reviewer does not include multi-year estimates, but only multi-year "contractual responsibilities". Answer D is confirmed.

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

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: c. (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, in a report supporting the EBP: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...>
(http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Proposta%20do%20Or%C3%A7amento/Mapas%20Informativos/2017_Programas_Prop.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Data discriminating tax revenues can be found in "Mapas orçamentais" which support the EBP, namely Map I (for taxes collected by Central Administration services), and Map VI (for those collected by special agencies: "Serviços e Fundos Autónomos"). Map I: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...>
(<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Proposta%20do%20Or%C3%A7amento/Mapas%20da%20Lei/map01-2017.pdf>) Map VI: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...>
(<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Proposta%20do%20Or%C3%A7amento/Mapas%20da%20Lei/map06-2017.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See sources provided in the previous question an also Map X: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...> (<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Proposta%20do%20Or%C3%A7amento/Mapas%20da%20Lei/map10-2017.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

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/politicaorcamental/OrcamentodeEstado/2017/...> (<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Proposta%20do%20Or%C3%A7amento/Documentos%20do%20OE/Rel-2017.pdf>) - table in page 247

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: See previous question

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The three estimates are presented (as a percentage of GDP) in page 41 of the Report:

<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...>

(<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Proposta%20do%20Or%C3%A7amento/Documentos%20do%20OE/Rel-2017.pdf>) Pages 112-113 enhance this information with details about debt instruments, net borrowing and gross borrowing for FY-2, FY-1 and FY.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The composition of debt is roughly presented in page 114 of the Budget Report (but none of the "core" information is presented):

<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...>

(<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Proposta%20do%20Or%C3%A7amento/Documentos%20do%20OE/Rel-2017.pdf>) However, it should be noted that this information is made available in a timely fashion regularly by the government agency responsible for

debt management (<http://www.igcp.pt> (<http://www.igcp.pt>)). Namely, at around the same time the EBP is released, IGCP published another edition of their monthly bulletin (https://www.igcp.pt/fotos/editor2/2016/Boletim_Mensal/10_Bol...

(https://www.igcp.pt/fotos/editor2/2016/Boletim_Mensal/10_BolMensal.pdf)) which includes the core information mentioned here, and some additional information.

Comments: Researcher: In the 2015 OBS there was a discussion with the PR, exactly due to the fact that these core elements are not incorporated in the EBP documentation, but published by IGCP. The conclusion was that 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. However, as mentioned at the time, IGCP is an official agency, its website is open and freely accessible to the public. We considered then that for these reasons, and considering the breadth and depth of the information provided, to answer C) here would be excessively taxing. For the sake of consistency we are maintaining a B) option here, even though we recognise that in the budget documents themselves there should be an explicit reference to this website and/or how the reader may access it (apart from the reference to IGCP as a data source).

Peer Reviewer
Opinion: Disagree

Suggested answer: c.

Comments: Information regarding most - but not all - core elements for FY2017 is provided on pages 80-82, 87-88 and 1212-115 of the EBP

(<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...>

(<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Proposta%20do%20Or%C3%A7amento/Documentos%20do%20OE/Rel-2017.pdf>)), namely regarding maturities, euro vs non euro denominated debt, official vs private holders of public debt (although not domestic vs

external), implicit interest rate (p.87) and budgetary risks sensitivity to changes in interest rates.

Government Reviewer
Opinion: Agree

Peer Reviewer

Opinion: Agree

IBP comment: Based on the researcher's comment, answer B is confirmed.

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

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The macroeconomic scenario as well as the main assumptions underlying it is extensively discussed in the Budget Report that supports the EBP, throughout section I.3. The core elements are presented in table I.3.2., p.23 (nominal and real growth, inflation) and table I.3.4., p. 24 (market interest rate). Additional information is also presented in these and other tales, such as oil price forecasts, export market growth, etc.; a valuable narrative discussion is also provided. <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...> (<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Proposta%20do%20Or%C3%A7amento/Documentos%20do%20OE/Rel-2017.pdf>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The macroeconomic scenario and assumptions presented by the Government are also scrutinized and discussed by the Portuguese Public Finance Council in Annex A8 of the EBP, also available in English as "Macroeconomic forecasts included in the 2017 Draft State Budget - Opinion of the Portuguese Public Finance Council." 13 October 2016 <http://www.cfp.pt/wp-content/uploads/2016/10/Macroeconomic-f...> (<http://www.cfp.pt/wp-content/uploads/2016/10/Macroeconomic-forecasts-underlying-the-2017-Draft-State-Budget.pdf>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: In section I.3 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. However, unlike in previous years, a sensitivity analysis was performed for the impact of shocks in only two variables, oil prices (p.27) and external demand (p.28).

Peer Reviewer

Opinion: Agree with Comments

Comments: The budgetary sensitivity analysis presented in section I.3 of the EBP considers only shocks in oil prices and external demand and their impact on the budget balance (without splitting the impact on revenue and expenditure) and on public debt. Pages 81-82 and 87-89 present further sensitivity analysis of interest expenditures and public debt to shocks in the interest rate and in nominal GDP growth.

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Neste âmbito o relatório do OE/2017 nas páginas 25 a 28 ,bem como o parecer incorporado do Conselho de Finanças Publicas (órgão independente) incluem a análise de sensibilidade que mostra o impacto de diferentes pressupostos macroeconómicos sobre a proposta de orçamento.

Peer Reviewer

Opinion: Agree with Comments

Comments: In section I.6 of the report mentioned in the previous questions, an analysis of the sustainability of public finances is performed, including a sensitivity analysis for the impact of interest rates and nominal GDP growth on debt (p.88).

Researcher response: We selected 'c' because no sensitivity analyses are presented for neither inflation nor real GDP 'surprises' (only nominal GDP), ie for two of the three elements explicitly stated in the question guidelines. The PR and gov comments do not challenge this. We would however agree that this is not very important in the current environment of very low inflation in Eurozone countries incl. Portugal, and so those omissions may be somewhat more 'forgivable'.

IBP comment: Based on the comments provided, and on the researcher's response, the answer has been changed to B. While it is true that some core elements are excluded from the sensitivity analysis, other elements, which might be as important for Portugal, are covered.

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

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: In the previously mentioned Budget Report, the impact of new policies are thoroughly disclosed. A narrative discussion is, in fact, included for each broad line of policies. We are quite critical of the explanation of the rationale for each policy and justification for the concrete measures (see sections III.1 - p. 37; IV.2.1 and IV.2.2 - pp. 49-57); and we find lacking the explanation of the impact of new policy measures on the overall economy. However we continue to find that, in keeping with the spirit of this question, the EBP merits A).

Peer Reviewer

Opinion: Agree with Comments

Comments: Regarding the likelihood of the estimated impact of new measures in comparison with policy invariant scenarios, the opinions and discussions by the Portuguese Public Finance Council and by UTAO - which are publicly available shortly after the delivery of the EBP and, thus, in time to contribute to its parliamentary and public discussion - are very useful. <http://www.cfp.pt/wp-content/uploads/2016/11/CFP-REL-10-2017...> (<http://www.cfp.pt/wp-content/uploads/2016/11/CFP-REL-10-2017-PT.pdf>) <https://www.parlamento.pt/sites/COM/XIIILEG/5COFMA/Paginas/u...> (<https://www.parlamento.pt/sites/COM/XIIILEG/5COFMA/Paginas/utao.aspx>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Same as for question 17, but see sections III.1 - p. 37; IV.2.1 and IV.2.2 - pp. 57-62)

Peer Reviewer

Opinion: Agree with Comments

Comments: Regarding the likelihood of the estimated impact of new measures in comparison with policy invariant scenarios, the opinions and discussions by the Portuguese Public Finance Council and by UTAO - which are publicly available shortly after the delivery of the EBP and, thus, in time to contribute to its parliamentary and public discussion - are very useful. <http://www.cfp.pt/wp-content/uploads/2016/11/CFP-REL-10-2017...> (<http://www.cfp.pt/wp-content/uploads/2016/11/CFP-REL-10-2017-PT.pdf>) <https://www.parlamento.pt/sites/COM/XIIILEG/5COFMA/Paginas/u...> (<https://www.parlamento.pt/sites/COM/XIIILEG/5COFMA/Paginas/utao.aspx>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: In the previously mentioned Budget Report, at the beginning the expenditure estimates for 2016 were not even presented. The amounts considered were the ones assumed for the 2016 budget. This question was later resolved with the incorporation of an appendix. However, historically the expenditure estimates are presented by economic classification (for example table 1 of Appendix I) and by program (throughout section VI), but not by neither functional nor administrative classification. Appendix I: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/ROE20...> (http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/ROE2017_Inf.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: A proposta de orçamento apresentou a estimativa de despesa das administrações públicas para o ano n-1 (2016) na ótica da contabilidade nacional por classificação económica (Sec 2010) disponível nas páginas do relatório do OE/2017 n.ºs 31, 46 e 231. Foi também disponibilizado em contabilidade pública a estimativa de 2016 por programas e classificação económica das Administrações Públicas. :

<http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?A...> (<http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?Ano=2017&TipoOE=Proposta+de+Or%u00e7amento+do+Estado&TipoDocumentos=Lei+%2f+Mapas+Lei+%2f+Relat%u00f3rio>) De referir que os programas orçamentais em vigor representam a despesa que corresponde aos ministérios, já que têm uma estrutura horizontal em linha com os ministérios que representam. Apenas no Ministério das Finanças existem 2 programas. Nos restantes Ministérios existe apenas um programa orçamental.

<http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?Ano=2017&TipoOE=Proposta+de+Or%u00e7amento+do+Estado&TipoDocumentos=Lei+%2f+Mapas+Lei+%2f+Relat%u00f3rio>

Peer Reviewer

Opinion: Agree

IBP comment: Answer C is confirmed.

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

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See previous question.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: In the previously mentioned Budget Report, at the beginning the expenditure estimates for 2016 were not presented. The amounts considered were the ones assumed for the 2016 budget. This question was later resolved with the incorporation of an appendix. Appendix I: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/ROE20...> (http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/ROE2017_Inf.pdf) The estimates are updated taking into consideration the budgetary outturns information available at the time the EBP is drafted (up to September).

Comments: Researcher: The first page of the Appendix states that: "Face ao Relatório do Orçamento do Estado para 2017, apenas se substituiu a coluna referente ao Orçamento do Estado para 2016 pela referente à estimativa da execução em 2016." I.e. the values presented for 2016 refer to execution estimates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: In the previously mentioned Budget Report, at the beginning the expenditure estimates for 2016 (BY-1) were not even presented. The amounts considered were the ones assumed for the 2016 budget. This question was later resolved with the incorporation of an appendix. Appendix I: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/ROE20...> (http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/ROE2017_Inf.pdf) Notwithstanding, the expenditure estimates are only presented by economic classification and up to 2015 (BY-2) - p. 5

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Ver resposta à pergunta nº19 . No rel OE/2017 em contab nacional nas pág 23,31, 46 é incluída informação de 2015 por classificação económica.

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

Sources: See previous question

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See for example table 1 and 2 of Appendix I. Values for 2015 are actual outcomes ("CGE" means Conta Geral do Estado i.e. year-end report). Appendix I: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/ROE20...> (http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/ROE2017_Inf.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Actual expenditures for BY-2 are only available according to the economic classification.

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

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: See table 1 of Appendix I (<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/ROE20...> (http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/ROE2017_Inf.pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: This information can be viewed in the aforementioned Appendix <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/ROE20...> (http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/ROE2017_Inf.pdf)

Comments: Researcher: Table 1.1.1. of the Appendix (p.6) refers to revenue categories for central administration services - here, taxes are only divided into "direct" and "indirect", however, in Table 1.1.2 (p.7) individually identifies revenues for each tax collected by the State. Although the State is only a part of the central government sector (ie excluding extra-budgetary units), these account for nearly all of total tax revenues. Table 2.6 (p.12) 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: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: In the previously mentioned Budget Report, at the beginning the revenues estimates for 2016 were not presented. The amounts considered were the ones assumed for the 2016 budget. This question was latter resolved with the incorporation of an appendix. Appendix I: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/ROE20...> (http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/ROE2017_Inf.pdf) The estimates are updated taking into consideration the budgetary outturns information available at the time the EBP is drafted (up to September).

Comments: Researcher: The first page of the Appendix states that: "Face ao Relatório do Orçamento do Estado para 2017, apenas se substitui a coluna referente ao Orçamento do Estado para 2016 pela referente à estimativa da execução em 2016." I.e. the values presented for 2016 refer to execution estimates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: As per table 1 of Appendix I: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/ROE20...> (http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/ROE2017_Inf.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) 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. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: As per table 1 and 1.1.1. of Appendix I: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/ROE20...>
(http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/ROE2017_Inf.pdf)

Comments: Researcher: Refer to Q 26

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Table 1.1.1. of the Appendix (p. 6) presents data for BY-2 for revenue categories for central administration services - here, taxes are only divided into "direct" and "indirect". Data on individual sources of revenue for BY-2 is only presented for Regional and Local governments (table 2.1 on p. 9), representing less than two-thirds of all revenues.

IBP comment: Answer B is confirmed.

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

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: As for question 24

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

31: Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year 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. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The information provided in the same places as for questions 13 and 14 includes information for 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Refer to q. 13 and 14.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Extra-budgetary funds are widely used in Portugal; they are however all within the central government sector (in the SFA ou Serviços e Fundos Autónomos subsector, i.e. public agencies with management and budget autonomy, non-market public enterprises - as defined by European statistical conventions and rules - and public foundations). The IMF Government Finance Statistics Yearbook 2015 (p. 702) stated there were 286 such "extrabudgetary units". Revenues and expenditures for these agencies are discriminated in Maps V through IX, by economic, functional and administrative classification. In addition, in the "Desenvolvimentos Orçamentais" supporting documents, full budgets submitted by each of these entities are disclosed. Individual statements of purpose are not included for every single such entity. However the discussion in the EBP report widely discusses their activities, in most cases as part of regular government policy discussion (these agencies are for the most part mere extensions of the administration), in other cases with specific discussions such as for public enterprises. From our perspective it would hardly make sense, for example, for the budget documentation to individually explain why each of the public universities is necessary. For these reasons, and given the sheer amount of these entities, we consider this to merit A), but can see that a C answer might also make sense. The Social Security sector also meets the extrabudgetary fund definition and in this case the discussion in the EBP report is even wider, with a full narrative report, sustainability long-term projections, balance sheet and income statement produced apart from the budget.

Comments: Researcher: 1. This EBP, as usual, includes an article which is a provision allowing the executive to take control of the agencies' budget in case they have not complied with balanced budget rules in previous periods. 2. Note that there usually are some "extra-budgetary operations" in central government entities, which basically have to do with treasury adjustments from one year to another (the largest amount relates to interest and principal payments on public debt instruments), as explained in the Year-End Report; this is different however from extra-budgetary fund use. 3. The approach to this question is a marked change from the previous OBS, despite the fact that there has not been any major difference in the situation. In previous editions, researchers considered there was no extra-budgetary fund use in Portugal, a conclusion that, in the 2014 OBS, was supported by the Peer Reviewer. A certain confusion as to the exact implications of the standard extrabudgetary fund definition, and how they work in the Portuguese budget process, will likely have induced this. In Portugal, these agencies' budget is fully included both in the budget documentation and in parliamentary budget discussions; despite the fact that their management formally (and, to a varying degree, practically) has significant discretion in deciding their own budgets. Also, they are subject (not in the case of public corporations) to many or most of the same rules and restrictions in terms of budget issues than regular budgetary administrative units. Note also that the non-standard answer meant that Portugal's score in this question was inconsistent with e.g. neighbouring Spain, where the situation is similar in many respects.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: All tables and indicators in the EBP report which refer to the central government sector include all SFA i.e. extra-budgetary units (refer to previous Q) - see eg pp 91, 97-99. Page 230 presents information that consolidates the Social Security sector as well.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Intergovernmental grants are defined by law. Transfer amounts for the budget year can be found in the Maps supporting the EBP. See Map XVIII (for regional government transfers), Map XIX (for municipalities) and Map XX (for civil parishes). There is some narrative discussion in the Budget Report in Section V.1.2: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...> (<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Proposta%20do%20Or%C3%A7amento/Documentos%20do%20OE/Rel-2017.pdf>) Map XVIII: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...> (<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Proposta%20do%20Or%C3%A7amento/Mapas%20da%20Lei/map18-2017.pdf>) Map XIX: <http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?A...> (<http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?Ano=2017&TipoOE=Proposta%20de%20Or%C3%A7amento%20do%20Estado&TipoDocumentos=Lei%20/%20Mapas%20Lei%20/%20Relat%C3%B3rio>) Map XX: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...> (<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Proposta%20do%20Or%C3%A7amento/Mapas%20da%20Lei/map20-2017.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) 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).

Answer: d.

Sources: N/A.

Comments: Researcher: In the Institute of Public Policy Budget Watch report (PDF, Portuguese) available at <http://pascal.iseg.utl.pt/~ipp1/IPP%20Report%203.pdf> (<http://pascal.iseg.utl.pt/~ipp1/IPP%20Report%203.pdf>) we examine further (and criticise) the absence of any proper analysis of the distributional impact of policies included in the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Expenditures associated with public programs are displayed by region in Map XVI

<https://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?...> (<https://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?Ano=2017&TipoOE=Proposta+de+Or%u00e7amento+do+Estado&TipoDocumentos=Lei+%2f+Mapas+Lei+%2f+Relat%u00f3rio>)

IBP comment: The breakdown by region highlighted by one of the peer reviewers only covers a small percentage of expenditure, as most pending is classified as "non-regionalized". Answer D is confirmed.

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

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: These transfers are presented in detail in the "Budgetary Developments" that support the EBP:

<http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?A...> ([http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?Ano=2017&TipoOE=Proposta+de+Or%u00e7amento+do+Estado&TipoDocumentos=Desenvolvimentos+Or%u00e7amentais+\(SI\)](http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?Ano=2017&TipoOE=Proposta+de+Or%u00e7amento+do+Estado&TipoDocumentos=Desenvolvimentos+Or%u00e7amentais+(SI)))

A very brief narrative discussion is presented in section IV.3. of the Budget Report (but no more a summary of the main figures).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

38: Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...>

(<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Proposta%20do%20Or%C3%A7amento/Desenvolvimentos%20Or%C3%A7amentais/Mapa%12%20Ministerio%2004.pdf>) (p. 65)

Comments: Researcher: In our opinion, there are two main forms of quasi-fiscal activities in the Portuguese context. The first is social transport passes and other non-market pricing performed by non-reclassified* public enterprises in the transport sector (reclassified public enterprises are inside the general government sector for statistical purposes i.e., most importantly, their accounts consolidate with the GG for budget balance, expenditure and revenue targets, from our perspective not qualifying as a quasi-fiscal activity for those reasons). We consider these to be quasi-fiscal initiatives as defined by the IMF guidelines (the IMF itself displayed the same interpretation – see p. 79 of their Country Report No. 14/306 on fiscal transparency), despite the fact that these companies are compensated by the government with commensurate payments to account for those mechanisms. Information on this is, unfortunately, incipient; generic discussions are included in the EBP Report, but actual figures for those payments can only be found in the additional information PDFs (see sources), with no explanation. This is a step back, as a summary table with some explanations on this matter used to be included before. The second is the credit policy of Caixa Geral de Depósitos, the main state-owned bank (and, in terms of assets and deposits, the largest bank in the Portuguese financial sector). While it is frequent to see declarations by the Government as to

how the credit policy of this bank is supposed to “support the economy” through strong lending to firms (who presumably may not have access to credit otherwise – i.e. lending in nonmarket conditions); this is not at all discussed in the Budget. A 2.7 bi EUR provision is made for a recapitalisation plan (that has been widely publicly discussed), but there is no discussion of how this may or may not be related to lower profitability levels of the bank due to lending under non-market conditions. It should however be noted that the statutes of CGD and mandate of its boards of directors grant it independence from the government, and determine that it should conduct a strategy (and lending policy) in market conditions – even if at the same time it is subject to public manager laws that may undermine that independence.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

39: 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. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Full information is provided for the financial assets held by the Social Security system (Budget Report, page 241). 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.148) 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: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Nas páginas 112 a 118 do Relatório do OE/2017 estão discriminados os ativos do Estado. O MAPA I Receitas dos serviços Integrados por classificação Económica e Mapa VI - Receita dos SFA, contempla na classificação 11. a previsão de ativos financeiros. o Mapa XIII contempla a informação da Segurança Social.

Peer Reviewer

Opinion: Agree

Researcher response: We considered the pages of the EBP Report mentioned by the Government in the Comments provided in our response to this question. The other source indicated by the government reviewer (Map I, Map VI, Map XIII) does not contain information on the assets or on their current value but simply the forecast for revenues generated by those assets. I.e. e.g. Map I includes a 468 Million Euro revenue line for repayment of guarantees.

IBP comment: The information provided by the government reviewer is not sufficient to justify a change in the answer. Answer C is confirmed.

40: 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. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: As in the previous question, information is available on assets held by the Social Security system (Report, page 241) but not any other

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: There is some brief mentions, in narrative discussions in the EBP report, regarding measures that will be taken to increase control/reduce arrears, but otherwise there is no dedicated section, real explanation of said measures, or value estimates for arrears in the budget year. However, in the table presented on p.47 of the Report, which explains the differences between the budget balance in national accounting (accrual) and public accounting (cash), there is an estimate for the amount that will be spent in 2017 relative to arrears carried over from previous periods; we find this enough to merit c).

Comments: Researcher: Note that the IYRs provide quite substantial, up to date information on arrears, but this does not include estimates for the following FY.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (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. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: In section IV.5.3, 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. Information regarding state guarantees in the EBP report is divided in two main categories, financial and non-financial sector companies. Section IV.5.3.1. (pp. 76-78) provides figures for the stock of state guarantees pertaining to debt issued by the financial sector. An explanation for these is provided, namely: there is a 3.5 bi EUR guarantee in the context of the NOVO BANCO recapitalization (an "initiative to reinforce financial stability), and other guarantees (2.8 bi EUR) were provided to banks ("BPI, CGD, NOVO BANCO and BCP) in the frame of European Investment Bank financing schemes. Then, the stock of over 17 bi EUR of guarantees given to state agencies, public enterprises and regional and local government is broken down, with values for individual entities responsible for 81% of this stock; the remaining is in a "Others" group which, we can also read, is composed of 33 different entities. Some narrative discussion, with passing references to default probabilities, is provided. In our opinion this is quite incomplete and superficial. This is particularly important given the significant indebtedness problems faced by many public enterprises – the EBP report, incredibly, states that "the default risk" of several public enterprises is "mitigated" because the Budget includes "state support to these companies, to provide for bank debt servicing". Despite our opinion, we assume that the EBP still merits a) - also after discussions with Paolo.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

43: Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) 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. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The main future liabilities are the public private partnerships (see section IV.4) and pensions (see page 245, section actually called "Report on the Financial Sustainability of the Social Security system"), which are thoroughly discussed in the Budget Report

Peer Reviewer

Opinion: Agree with Comments

Comments: Additional sustainability analysis, of the kind described in the instructions, is presented in section IV.6 (pp.85-89) of the EBP Report.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: e.

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Section V.1.1.1 (page 92 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: Agree with Comments

Comments: Information on pages 92-95 of the EBP Report.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

Sources: Sections III.1 and 2 and IV.2 of the Budget Report provides an extensive and detailed analysis of the motivations behind the main policy goals, relating them to a historical overview of the Portuguese economy and public finances. P. 37 presents a summary table with the budgetary impact of the main discretionary measures.

Peer Reviewer

Opinion: Agree with Comments

Comments: In my view it is unrealistic to ask/expect for complete information of this kind about all existing policies. The yearly EBP is not supposed to be an encompassing statement/discussion about the functions of the public sector nor necessarily a zero-based exercise.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

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.

Comments: Researcher: However this is, to some extent, done in the PBS.

Peer Reviewer

Opinion: Agree with Comments

Comments: Coping with the instructions, the score on this question is based strictly on the EBP information. However, ignoring that the EBP is just a piece of the budgetary cycle (namely within the European semester of the European Union economic governance) can be highly misleading. In the particular case of this question, the multi-year information required is systematically provided in the yearly Stability Programme (the PBS), that precedes the EBP and, furthermore, the coherence between the EBP and the Stability Programme is formally scrutinized by the European Commission.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Em março de 2016 foi publicada a Lei nº7-B/2016, de 31 de março, relativa às Grandes opções do Plano para o período 2016-2019 que se enquadram as estratégias de desenvolvimento económico e social e de consolidação das contas publicas consagradas no programa do Governo (XXI Governo). A Lei 7-C de 31 de março publica os limites de despesa plurianual a financiar por receitas gerais do Estado para o período de 2016-2019 (por programa orçamental em 2017 e 2018 e 2019 por funções). <http://app.parlamento.pt/webutils/docs/doc.pdf?path=61485230...>

(<http://app.parlamento.pt/webutils/docs/doc.pdf?path=6148523063446f764c3246795a5868774d546f334e7a67774c336470626e526c654852766331396863484a76646d466b62334d764d6a41784e69394d587>

<https://dre.pt/application/file/a/74008570> (<https://dre.pt/application/file/a/74008570>) Também em abril de 2016 foi aprovado o Programa Nacional de Reformas para o período 2016-2020 com estabelecimento de objetivos e metas, bem como o impacto orçamental: <http://www.portugal.gov.pt/pt/o-governo/pnr/pnr.aspx> (<http://www.portugal.gov.pt/pt/o-governo/pnr/pnr.aspx>) Quando é aprovada a proposta de orçamento para 2017 são igualmente publicadas, em linha com a Lei nº7-B/2016, as grandes opções do plano para 2017 (Lei nº41/2016 de 28 de dezembro).

<https://www.parlamento.pt/OrcamentoEstado/Paginas/gop.aspx> (<https://www.parlamento.pt/OrcamentoEstado/Paginas/gop.aspx>) Parece-nos que os documentos referidos constituem documentos de apoio à proposta de orçamento que visam assegurar a definição plurianual dos objetivos políticos do Governo.

Peer Reviewer

Opinion: Agree

IBP comment: Although the comments from the peer and government reviewers are relevant, this question only refers to information included in the EBP. For this reason, answer D is confirmed.

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

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The website launched in tandem with the EBP proposal (see Q CB-2a) features data on nonfinancial data on inputs in some measures. E.g. in this page <https://www.oe2017.gov.pt/desenvolver-o-estado-social/> (<https://www.oe2017.gov.pt/desenvolver-o-estado-social/>) it is mentioned that 100 new pre-school classrooms will be opened, and 1,000 new 'beds' for continuing healthcare facilities. This information is however in no way systematic.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: No Site : <https://www.oe2017.gov.pt/> (<https://www.oe2017.gov.pt/>) foram divulgadas por ministério as prioridades/medidas de politica com as metas a alcançar no OE/2017. Também no Relatório do OE/2017 são apresentadas nas pag 130 a 223 as medidas não financeiras que suportam por ministério a proposta de orçamento.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The nonfinancial data on inputs to be acquired presented on the website <https://www.oe2017.gov.pt/> (<https://www.oe2017.gov.pt/>) is so minimal and does not justify a score of C in this question. A score of D, like in 2015, would be more appropriate.

IBP comment: The researcher's assessment of the information contained in the documents cited by the government reviewer is accurate. Answer C is confirmed.

50: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: N/A

Comments: Researcher: Some data is however usually provided in the YERs (ref. q. 93).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Ver resposta à pergunta 49.

Peer Reviewer

Opinion: Agree

IBP comment: The documents cited by the government reviewer include some data on results for some administrative units and programs, even though the quality and consistency of such data is questionable. The answer has been changed to C.

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

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) 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).

Answer: d.

Sources: N/A

Comments: Researcher: The new (2015) budget framework law unfortunately does not, among many important changes, include any obligation regarding performance budgeting.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Resposta à questão 49.

Peer Reviewer

Opinion: Agree

IBP comment: The documents cited by the government reviewer do not include clear performance targets in any consistent way. Answer D is confirmed.

52: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- a. (100) 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. (67) 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. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
d. (0) 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).

Answer: c. (33)

Sources: Only the description of the policies is made

Comments: Researcher: Refer also to Q 36

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: No OE/2017 foram apresentadas as medidas de politica no âmbito da coesão social e recuperação de rendimento, designadamente com a apresentação e quantificação de impacto das referidas medidas : Designadamente : atualização de pensões, combate à pobreza infantil, atualização do indexante de apoios sociais (IAS) e impacto na despesa: <https://www.oe2017.gov.pt/desenvolver-o-estado-social/> (<https://www.oe2017.gov.pt/desenvolver-o-estado-social/>) <http://app.parlamento.pt/webutils/docs/doc.pdf?path=61485230...>

(<http://app.parlamento.pt/webutils/docs/doc.pdf?path=6148523063446f764c324679626d56304c334e706447567a4c31684a53556c4d5a576376543055764d6a41784e7a49774d5459784d4445304c30527659>)

NotaExplicativa+OE+2017.pdf&Inline=true)

Peer Reviewer

Opinion: Agree

IBP comment: Based on the government reviewer's comment, the answer has been changed to C.

53: Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

- a. (100) Yes, a detailed timetable is released to the public.
b. (67) Yes, a timetable is released, but some details are excluded.
c. (33) Yes, a timetable is released, but it lacks important details.
d. (0) No, a timetable is not issued to the public.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Anexo XV of DGO Circular No. 1384 (<http://www.dgo.pt/instrucoes/Paginas/Intrucoes.aspx?Ano=2016...> (<http://www.dgo.pt/instrucoes/Paginas/Intrucoes.aspx?Ano=2016&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: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
b. (67) Yes, the core information is presented for the macroeconomic forecast.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to the macroeconomic forecast is not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: All the elements mentioned are discussed in Section 2 of the PBS. https://www.parlamento.pt/Documents/2016/Abril/PE2016_20_vf... (https://www.parlamento.pt/Documents/2016/Abril/PE2016_20_vf.pdf)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: PBS available at https://www.parlamento.pt/Documents/2016/Abril/PE2016_20_vf...
(https://www.parlamento.pt/Documents/2016/Abril/PE2016_20_vf.pdf)

Comments: Researcher: In pages 12 and 18, a detailed breakdown of expenditure projections is presented by economic classifications (up to 2020 - BY+3) and by program (up to 2017 - BY), respectively. The core elements are extensively laid down in section II.2.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See section II.2, specifically pages 12 and 17 of the PBS https://www.parlamento.pt/Documents/2016/Abril/PE2016_20_vf... (https://www.parlamento.pt/Documents/2016/Abril/PE2016_20_vf.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: PBS page 12 - Table II.2.1 presents multi-year estimates for total expenditures and broad economic classification categories for the whole general government sector. Please note these are only presented as a percentage of GDP. https://www.parlamento.pt/Documents/2016/Abril/PE2016_20_vf... (https://www.parlamento.pt/Documents/2016/Abril/PE2016_20_vf.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: Multi-year estimates for expenditures are presented as a percentage of GDP. However, as estimates for GDP growth and GDP deflator are also presented, the nominal levels are readily obtainable.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Administrative classification on Map II and VII, functional classification on Map III and Map VIII, and economic classification on Map IV and Map XII Map II: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...> (<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Or%C3%A7amento%20Estado%20Aprovado/Mapas%20da%20Lei/map-02.pdf>) Map VII: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...> (<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Or%C3%A7amento%20Estado%20Aprovado/Mapas%20da%20Lei/map-06.pdf>) Map III: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...> (<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Or%C3%A7amento%20Estado%20Aprovado/Mapas%20da%20Lei/map-03.pdf>) Map VIII: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...> (<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Or%C3%A7amento%20Estado%20Aprovado/Mapas%20da%20Lei/map-13.PDF>) Map IV: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...> (<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Or%C3%A7amento%20Estado%20Aprovado/Mapas%20da%20Lei/map-04.pdf>) Map XII: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...> (<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Or%C3%A7amento%20Estado%20Aprovado/Mapas%20da%20Lei/map-12.PDF>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Maps XV and XVI Map XV: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...>
(<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Or%C3%A7amento%20Estado%20Aprovado/Mapas%20da%20Lei/map-15.pdf>) Map XVI: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...>
(<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Or%C3%A7amento%20Estado%20Aprovado/Mapas%20da%20Lei/map-16.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The economic classification of revenues includes all revenues (tax and non tax). All revenues within the budget perimeter are presented on Maps I, VI and X. Map I: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...>
(<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Or%C3%A7amento%20Estado%20Aprovado/Mapas%20da%20Lei/map-01.pdf>) Map VI: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...>
(<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Or%C3%A7amento%20Estado%20Aprovado/Mapas%20da%20Lei/map-06.pdf>) Map X: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...>
(<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Or%C3%A7amento%20Estado%20Aprovado/Mapas%20da%20Lei/map-10.PDF>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Revenues by economic classification are presented in Maps I (Ministries), VI (special agencies) and X (social security) Map I: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...>
(<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Or%C3%A7amento%20Estado%20Aprovado/Mapas%20da%20Lei/map-01.pdf>) Map VI: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...>
(<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Or%C3%A7amento%20Estado%20Aprovado/Mapas%20da%20Lei/map-06.pdf>) Map X: <http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...>
(<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Or%C3%A7amento%20Estado%20Aprovado/Mapas%20da%20Lei/map-10.PDF>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: See pages 28 (new borrowing) and 97 (interest payments) of the Enacted Budget:

<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/...>
(http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2017/Or%C3%A7amento%20Estado%20Aprovado/Documentos%20do%20OE/Lei_42_2016-OE2017_VersaoDR.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: The Enacted Budget is a legal text whereby the Parliament authorizes the Government to spend and issue new debt up to certain levels and to collect taxes and other revenues. Hence, only flows, not stocks, are considered.

Government Reviewer

Opinion: Agree with Comments

Comments: O Relatório da proposta de OE/2017 apresenta detalhada informação ao nível da dívida, juros e empréstimos. Vários cenários são apresentados no decurso do relatório conforma as pag 23 a 28 e ainda nas páginas 80 a 89.

<http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?A...> (<http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?Ano=2017&TipoOE=Proposta+de+Or%u00e7amento+do+Estado&TipoDocumentos=Lei+%2f+Mapas+Lei+%2f+Relat%u00f3rio>)

Peer Reviewer

Opinion: Agree with Comments

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 stocks, are considered.

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

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: See q. CB-2a.

Peer Reviewer

Opinion: Agree with Comments

Comments: As noted above in section 1, the government has made available online what seems to be an attempt at a CB version of the EB. https://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx (https://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx) We are of the opinion that this is still a minimalist attempt, hardly classifiable as a CB (thus the score d). However, it should be noted that a substantial part of the information required in this question is indeed provided there, although in a form that does not meet the CB requirements given literature and best practices in general and in particular IBP guidelines.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Foi publicitado em simultâneo com a proposta de Lei do OE/2017 e do respetivo relatório, que se encontram disponíveis nos site da AR e da DGO , uma divulgação sintética do orçamento de 2017 no site do Governo: <https://www.oe2017.gov.pt/> (<https://www.oe2017.gov.pt/>) Esta divulgação foi amplamente divulgada junto da opinião pública através dos meios de comunicação social e está disponível no website do portal do governo com vídeos e resumidamente apresentada por setores (ministérios), No site da DGO encontra-se também disponível o OE/2017 com um modelo resumo da informação orçamental (receita e despesa por programa, funcional , económica e ministérios e indicadores) que visa dar uma visão simplificada e acessível ao cidadão, bem como do seu processo de construção e conceitos. http://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx (http://online.dgo.pt/DadosCidadao/Orcamento_CG.Entrada.aspx) <http://www.dgo.pt/politicaorcamental/Paginas/ConhecerProcess...> (<http://www.dgo.pt/politicaorcamental/Paginas/ConhecerProcessoElaboracaoOE/index.html>)

Peer Reviewer

Opinion: Agree

IBP comment: As already highlighted in Section 1, IBP agrees with the researcher's assessment that no CB is published in Portugal.

65: How is the Citizens Budget disseminated to the public?

- a. (100) 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. (67) 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. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: See q. CB-2a.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: ver resposta à questão 64 (jornais, TV, internet, radio).

Peer Reviewer

Opinion: Agree

IBP comment: As already highlighted in Section 1, IBP agrees with the researcher's assessment that no CB is published in Portugal.

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: N/A

Comments: Researcher: The existing tools have notes encouraging citizens to provide feedback to the budget administration via email. Also, the executive has engaged in private meetings with CSOs to collect their views on how a Citizens Budget should be prepared. However, these have not yet resulted in the publication of a CB.

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Agree with Comments**Comments:** No site da DGO foi também lançado inquérito sobre o modulo "conhecer" onde se inclui o "conhecer o Orçamento do Estado " <http://www.dgo.pt/Questionarios/Paginas/QuestionarioSatisfac...>
(<http://www.dgo.pt/Questionarios/Paginas/QuestionarioSatisfacaoUtilizadoresModulosConhecer.aspx>)**Peer Reviewer****Opinion:** Disagree**Suggested answer:** e.**Comments:** There is no CB. <http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?A...>
(<http://www.dgo.pt/politicaorcamental/Paginas/OEpagina.aspx?>

Ano=2017&TipoOE=Or%u00e7amento+Estado+Aprovado&TipoDocumentos=Or%u00e7amento+Cidad%u00e3o) Additionally, the existing tools/websites are not well known by the general public.

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) 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. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** See question CB-2a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** No site da DGO está disponível o modulo "conhecer" que contém informação sobre aos documentos das etapas do processo orçamental : Conhecer o Processo de Elaboração do Orçamento do Estado Conhecer o Orçamento Conhecer o Orçamento do Estado Conhecer a Execução Orçamental Conhecer a Execução Orçamental Conhecer a Conta Geral do Estado Conhecer a Conta Geral do Estado Contas Públicas para o Cidadão Contas Públicas para o Cidadão <http://www.dgo.pt/Questionarios/Paginas/QuestionarioSatisfac...>
(<http://www.dgo.pt/Questionarios/Paginas/QuestionarioSatisfacaoUtilizadoresModulosConhecer.aspx>)**Peer Reviewer****Opinion:** Agree**IBP comment:** As already highlighted in Section 1, IBP agrees with the researcher's assessment that no CB is published in Portugal.**68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** See in-year reports at: <http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Exec...>

(http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Execucao-Orcamental-Mensal.aspx?Ano=2016&Mes=Dezembro)

Comments: Expenditures by Economic classification are disclosed and extensively broken down in the spreadsheet termed "Statistical Annex" for any given month (sheet 4th by order) The other two classifications are presented in the Excel file named "Síntese da Execução Orçamental de novembro de 2016 - Informação Estatística complementar (english version)", namely administrative in the 5th and 7th sheets and functional in the 4th and 6th sheets.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** Além do referido é ainda publicado no SIte da DGO a informação da execução mensal por económica e funcional . <http://online.dgo.pt/DadosCidadao/EntradaExecucao.aspx> (<http://online.dgo.pt/DadosCidadao/EntradaExecucao.aspx>)

Peer Reviewer
Opinion: Agree

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: None of the files present expenditures by program. See in-year reports at: <http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Exec...> (<http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Execucao-Orcamental-Mensal.aspx?Ano=2016&Mes=Dezembro>)

Peer Reviewer
Opinion: Disagree

Suggested answer: c.

Comments: The IYR (monthly bulletin of DGO) presents current expenditures by program in tables 4, 5, 7, 8 and 10, covering probably more than 1/2 but less than 2/3 of expenditures (transfers are not presented by program and not all programs are presented).

<http://www.dgo.pt/execucaoorcamental/SintesdaExecucaoOrcame...>

(http://www.dgo.pt/execucaoorcamental/SintesdaExecucaoOrcamentalMensal/2017/janeiro/0117-SinteseExecucaoOrcamental_dezembro2016.pdf)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IBP comment: Based on the peer reviewer's comment, the answer has been changed to C.

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

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: 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. See in-year reports at: <http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Exec...> (<http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Execucao-Orcamental-Mensal.aspx?Ano=2016&Mes=Dezembro>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: See in-year reports at: <http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Exec...> (<http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Execucao-Orcamental-Mensal.aspx?Ano=2016&Mes=Dezembro>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Revenue sources for all revenue, including special agencies and social security funds, are broken down in the in-year reports at: <http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Exec...> (<http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Execucao-Orcamental-Mensal.aspx?Ano=2016&Mes=Dezembro>)

Comments: It should be noted that usually there are a few entities (a small share of the relevant universe) that are behind schedule in sending execution data to the budget administration entity. Given these entities are identified every month (in the aforementioned "informação complementar" tables) and usually there is some execution data available, just not as recent as for the remaining entities; we do not consider this to be enough so as to downgrade from a).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, using the same method as expenditures (see q. 70). See in-year reports at: <http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Exec...> (<http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Execucao-Orcamental-Mensal.aspx?Ano=2016&Mes=Dezembro>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See in-year reports at: <http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Exec...>

(<http://www.dgo.pt/execucaoorcamental/Paginas/Sintese-da-Execucao-Orcamental-Mensal.aspx?Ano=2016&Mes=Dezembro>) See debt report at: <https://www.igcp.pt/pt/gca/index.php?id=1592> (<https://www.igcp.pt/pt/gca/index.php?id=1592>)

Comments: In the main "Statistical Annex" spreadsheet, borrowing/deficit information can be found on the 3rd sheet, and interest payments information on the 4th sheet. In the debt reports mentioned above, debt burden information updated on a monthly basis can be found. This is not part of the IYR, but given this information is published on an official website in a timely fashion and is easily accessible, despite not being explicitly linked to from the IYRs, an in keeping with our reasoning in Q 14, we select A.

Peer Reviewer

Opinion: Agree with Comments

Comments: Although it does not bring about significant deviations / distortions, It should be noted that the debt figures reported monthly by IGCP (the public debt agency) do not exactly refer to general government, because they do not take into account the consolidation of some debt within the public sector. <https://www.igcp.pt/pt/menu-lateral/publicacoes/boletim-mensal...> (<https://www.igcp.pt/pt/menu-lateral/publicacoes/boletim-mensal/2017/>) It should also be mentioned that the amount of general government (and detailed by level of government as well) outstanding public debt is reported monthly by the Bank of Portugal Statistical Bulletin. <https://www.bportugal.pt/en/publicacao/statistical-bulletin> (<https://www.bportugal.pt/en/publicacao/statistical-bulletin>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See additional in-year reports mentioned previously at: <https://www.igcp.pt/pt/gca/index.php?id=1592> (<https://www.igcp.pt/pt/gca/index.php?id=1592>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No Mid-Year Review is published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No Mid-Year Review is published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

78: 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. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No Mid-Year Review is published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No Mid-Year Review is published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No Mid-Year Review is published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: No Mid-Year Review is published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No Mid-Year Review is published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No Mid-Year Review is published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The report presents the differences for all expenditures, discussing them extensively throughout.
<http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015...>
(http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015/CGE_2015_vol1tomo01.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Section V of the main year-end report presents the tables with the execution values for expenditures based on the three classifications. <http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015...>
(http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015/CGE_2015_vol1tomo01.pdf) More information can be found on the part of the report regarding the Maps: <http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015...>
(http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015/CGE_2015_vol1tomo03.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See pages 65-72 of the above part of the report, corresponding to the Maps XV and XVI: <http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015...>
(http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015/CGE_2015_vol1tomo03.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See especially Maps I and VI on the part of the report below: <http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015...>
(http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015/CGE_2015_vol1tomo03.pdf) Narrative discussion mostly in section III.1.1.1. of the main report: <http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015...>
(http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015/CGE_2015_vol1tomo01.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: See Maps I and VI on the part of the report below: <http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015...>
(http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015/CGE_2015_vol1tomo03.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See Maps I and VI on the part of the report below: <http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015...>
(http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015/CGE_2015_vol1tomo03.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

Sources: Borrowing (page 135), interest payments (page 209) and debt burden (page 178). Others: guarantees given (page 179), currency denomination (160), maturity profile (page 176) and different debt instruments (157)
<http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015...>
(http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015/CGE_2015_vol1tomo01.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Page 135 refers to local administration. For borrowing see page 160. Page 209 does not present information on interest payments. See pages 17, 136, 146 and 164. <http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015...> (http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015/CGE_2015_vol1tomo01.pdf)

91: Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: There is an extensive discussion of macroeconomic performance (section I), but no discussion nor figures are presented regarding the differences between the original macro forecast and the actual outcomes for the year.
<http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015...>
(http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015/CGE_2015_vol1tomo01.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) 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).

Answer: c. (33)

Sources: Some information on inputs is presented in some of the program-specific information in the YER: see e.g table table 128, p. 216; which indicates the target and outcome in terms of "número de postos de atendimento" (i.e. number of public service points of care).

Comments: Researcher: Refer to next Q

Peer Reviewer

Opinion: Agree with Comments

Comments: The scope of the information nonfinancial data on inputs reported is very limited.

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: Some information on outcomes is presented in some of the program-specific information in the YER: see e.g table table 129, p. 218; which indicates the target and outcome in terms of "Número de públicos/utilizadores da oferta cultural" (i.e. the number of users of public cultural facilities).

Comments: Researcher: It is not possible to ascertain whether these are all the original estimates, since they are not presented in the EBP or EB. In any case, this information does not cover all programs. A narrative discussion is however usually included in these references.

Peer Reviewer

Opinion: Agree with Comments

Comments: The scope of the information nonfinancial data on inputs reported is very limited.

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: No specifically targeted policies were mentioned in budget documentation. Enacted Budget:

<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2016/...>

(<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2016/Proposta%20do%20Or%C3%A7amento/Documentos%20do%20OE/Rel-2016-Revisto.pdf>) Year-End Report: <http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015...>

(http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015/CGE_2015_vol1tomo01.pdf)

Comments: Researcher: Refer to Q 52

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: b. (67)

Sources: Volume II, Numbers X (<http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015...> (http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015/CGE_2015_vol2tomo10.pdf)) and XI (<http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015...> (http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015/CGE_2015_vol2tomo11.pdf)) of the YER present side by side budget estimates (after any fund shifting operations) and actual outcomes for the complete budgets of all extra-budgetary entities. No narrative discussion is presented. The actual differences are not computed, but given the level of detail we scored this b); a revision to d) may be considered.

Comments: Researcher: Refer to Q 34 and 35

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

96: Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: See e.g. cash flow statements (Map XXVII - page 112) of one part of the report: <http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015...> (http://www.dgo.pt/politicaorcamental/ContaGeraldoEstado/2015/CGE_2015_vol1tomo03.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) 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).

Answer: a. (100)

Sources: Examples of audits concluded in 2016 can be found at the following links. A performance audit of the emergency services of a hospital. Note that the report quotes ISSAI 300 standards and recommendations, and states using them for the methodology. http://www.tcontas.pt/pt/actos/rel_auditoria/2016/2s/rel010-... (http://www.tcontas.pt/pt/actos/rel_auditoria/2016/2s/rel010-2016-2s_v1.pdf) Financial audit of a higher education institute. http://www.tcontas.pt/pt/actos/rel_auditoria/2016/2s/rel015-... (http://www.tcontas.pt/pt/actos/rel_auditoria/2016/2s/rel015-2016-2s.pdf) Compliance audit activities are performed e.g. in the context of the Budget Audit Report, in which compliance by the government of budget reporting and classification rules is assessed. See e.g. p. 55 of the Audit Report, where the SAI states that revenues from "CAV" (a special "audiovisual" contribution, levied on household electricity bills) are classified inadequately.

Comments: Researcher: This is an upgrade vis-à-vis OBS 2015; however we consider that the grade given at the time was probably wrong -- the SAI already performed the three types of audits at the time. See the link below for an example of a performance audit in 2010. http://www.tcontas.pt/pt/actos/rel_auditoria/2010/2s/audit-d-... (http://www.tcontas.pt/pt/actos/rel_auditoria/2010/2s/audit-dgtec-rel033-2010-2s.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: I agree with the "upgrade" proposed by the researcher, as performance oriented audit reports are produced and made public along the year by the SIA. However, a more systematic framework should be considered.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: As usual on page 3 the Audit Report states that it analyses all budget accounts, including the whole of the central government and social security sectors.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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. (33) 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. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: As explained in the previous question the scope of the audit report is the whole of the central government and social security sectors, ie including generally all extra budgetary units.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, in Portuguese and English: pp. I to XIV of the Audit Report <http://www.tcontas.pt/pt/actos/parecer-cge/2015/pcge2015.pdf> (<http://www.tcontas.pt/pt/actos/parecer-cge/2015/pcge2015.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The executive does not make available to the public any kind of systematic review of the SAI's recommendations and of any concrete steps or plans to address them. However in the section of the Audit Report relative to audit recommendations by the SAI, mentioned in Section 15 (pp. 351) of the Audit Report, there are several quotations and other information provided directly by the executive in response to these recommendations, on actions taken and plans to address them. Since this is publicly available (even if it is intended as a response to the SAI rather than a public statement) we consider this sufficient to merit a c answer. <http://www.tcontas.pt/pt/actos/parecer-cge/2015/pcge2015.pdf> (<http://www.tcontas.pt/pt/actos/parecer-cge/2015/pcge2015.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: As usual the main Audit Report includes a section describing all the audit recommendations by the SAI and steps and actions taken to address them (or not). Section 15 pp. 351

Comments: Researcher: In each Audit Report, there is a "status report" of sorts, which includes all the SAI recommendations from the previous editions, and what steps were taken to address those issues by the executive. These however include only recommendations made in the scope of the Audit Report, and not in specific institutional audits, hence the answer B.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: The report is available at: http://www.tcontas.pt/pt/actos/parecer-cge/2015/06_ParteD_Co... (http://www.tcontas.pt/pt/actos/parecer-cge/2015/06_ParteD_ConcRecJuizo_15.pdf)

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.

- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
d. (0) No, there is no IFI.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.cfp.pt/about-us/?lang=en> (<http://www.cfp.pt/about-us/?lang=en>) <http://www.cfp.pt/about-us/mission-and-tasks-2/?lang=en> (<http://www.cfp.pt/about-us/mission-and-tasks-2/?lang=en>) <http://www.cfp.pt/about-us/technical-services/?lang=en> (<http://www.cfp.pt/about-us/technical-services/?lang=en>) <http://www.cfp.pt/wp-content/uploads/2015/01/Statutes-2014.p...> (<http://www.cfp.pt/wp-content/uploads/2015/01/Statutes-2014.pdf>)

Comments: Researcher: The portuguese IFI that contributes with budget analyses is a fiscal council named "Conselho de Finanças Públicas" (CFP), created in 2012 according to art. 3ª of Law n.º22/2011. According to its statutes, the CFP has necessary technical services to carry out its assignments, and it is fully independent from both the Government and legislature. The Government can remove members of the CFP board, but only under joint proposal by the Head of the SAI and the Governor of the central bank. UTAO (Unidade Técnica de Apoio Orçamental), the parliamentary budget office, also falls under the definition of independent fiscal institution (IFI).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.cfp.pt/wp-content/uploads/2016/10/Parecer-CFP-Pre...> (<http://www.cfp.pt/wp-content/uploads/2016/10/Parecer-CFP-Previsoes-macroeconomicas-POE-2017.pdf>) <http://www.cfp.pt/wp-content/uploads/2016/03/CFP-REL-02-2016...> (<http://www.cfp.pt/wp-content/uploads/2016/03/CFP-REL-02-2016-PT.pdf>) <http://www.cfp.pt/wp-content/uploads/2016/09/CFP-REL-08-2016...> (http://www.cfp.pt/wp-content/uploads/2016/09/CFP-REL-08-2016_PT.pdf)

Comments: Researcher: CFP publishes its own macroeconomic forecast and makes an assessment of the official forecasts produced by the executive, in its evaluations of the main budgetary documents (PBS and EBP). However it publishes reports where it presents its own fiscal forecasts for the main aggregates, deficit and debt (see the last link in the Sources).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.cfp.pt/publications/previsoes-macroeconomicas-sub...> (<http://www.cfp.pt/publications/previsoes-macroeconomicas-subjacentes-a-proposta-de-orcamento-do-estado-para-2017/#.WCbvZfqLSMo>) <http://www.cfp.pt/wp-content/uploads/2016/03/CFP-REL-02-2016...> (<http://www.cfp.pt/wp-content/uploads/2016/03/CFP-REL-02-2016-PT.pdf>)

Comments: Researcher: CFP only publishes opinion and scrutinize the costings of the budget measures produced by the executive

Peer Reviewer

Opinion: Agree with Comments

Comments: CFP – the Portuguese Public Finance Council – publishes its own assessments of the amount the temporary versus permanent policy measures and of the fiscal policy stance (which, in turn, depends on its own macroeconomic forecasts). These are crucial in assessing the structural adjustment that results from the budget proposal.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: http://www.cfp.pt/?post_type=prespubint&lang=pt-pt (http://www.cfp.pt/?post_type=prespubint&lang=pt-pt)
<http://www.cfp.pt/prespubint/audicao-parlamentar-do-cfp-sobr...> (<http://www.cfp.pt/prespubint/audicao-parlamentar-do-cfp-sobre-o-programa-de-estabilidade-2016-2020/#.WCbxAfqLSMo>) <http://www.cfp.pt/prespubint/audicao-parlamentar-do-cfp-sobr...>
(<http://www.cfp.pt/prespubint/audicao-parlamentar-do-cfp-sobre-o-oe-2016/#.WCbw6PqLSMo>) <http://app.parlamento.pt/webutils/docs/doc.pdf?Path=61485230...> (<http://app.parlamento.pt/webutils/docs/doc.pdf?Path=6148523063446f764c324679626d56304c334e706447567a4c31684a53556c4d5a5763765130394e4c7a564454305a4e51533942636e463161585a765>)

Comments: Researcher: The head member of CFP has already took part and testified in two hearings in the last 12 months, and it is expected to go, at least, to another one, regarding the analysis of the EBP for 2017. The parliamentary budget office is, naturally, in frequent contact with fiscal committee members, but not in public hearings.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: c. (33)

Sources: See e.g. Parliament website on the discussion for the PBS analysed here at:
<https://www.parlamento.pt/ActividadeParlamentar/Paginas/Deta...>
(https://www.parlamento.pt/ActividadeParlamentar/Paginas/DetalleActividadeParlamentar.aspx?BID=101957&ACT_TP=PEC)
<http://www.parlamento.pt/ActividadeParlamentar/Paginas/Deta...>
(<http://www.parlamento.pt/ActividadeParlamentar/Paginas/DetalleAudicao.aspx?BID=101976>)

Comments: Researcher: 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. Full legislature PBS debate on 27 April 2016 Committee PBS debate on 26 April 2016 (was not explicitly on the agenda but the video recording available at <http://www.canal.parlamento.pt/?cid=949&title=audicao-do-min...> (<http://www.canal.parlamento.pt/?cid=949&title=audicao-do-ministro-das-financas>) shows the PBS was the main subject in discussion)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The new budget framework law (http://www.dgo.pt/legislacao/Documents/Lei_151-2015_LEO.pdf (http://www.dgo.pt/legislacao/Documents/Lei_151-2015_LEO.pdf)) determines the budget proposal must be delivered to the Parliament by October 1st. However this is one of this law's many provisions that only will go into force in 2018. The deadline currently is still October 15th, and in practice it has always been delivered on that exact date, meaning a headway of about 2.5 months before the budget year in question.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: A data prevista na nova Lei de enquadramento vigora para o OE/2019. O OE/2017 foi entregue no dia 14/10/2016.

Peer Reviewer

Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) 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. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) 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).

Answer: a. (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. The Parliament website mentioned before, which incorporates everything related to the EB, registers the date on which the EBP was approved (after changes) by the legislature, 29 Nov 2016: <http://www.parlamento.pt/ActividadeParlamentar/Paginas/Detal...> (<http://www.parlamento.pt/ActividadeParlamentar/Paginas/DetalheIniciativa.aspx?BID=40721>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See articles 59 and 60: http://www.dgo.pt/legislacao/Documents/Lei_151-2015_LEO.pdf
(http://www.dgo.pt/legislacao/Documents/Lei_151-2015_LEO.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.parlamento.pt/ActividadeParlamentar/Paginas/default.aspx>

(<http://www.parlamento.pt/ActividadeParlamentar/Paginas/default.aspx>) <http://observador.pt/2016/03/10/parlamento-inicia-debate-do-...>

(<http://observador.pt/2016/03/10/parlamento-inicia-debate-do-orcamento-do-estado-na-especialidade/>)

[http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2016/...](http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2016/)

(<http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2016/Proposta%20do%20Or%C3%A7amento/Documents%20do%20OE/Lei-2016.pdf>) [http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2016/...](http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2016/)

(http://www.dgo.pt/politicaorcamental/OrcamentodeEstado/2016/Or%C3%A7amento%20Estado%20Aprovado/Documents%20do%20OE/Lei_7A-2016_OE2016_Lei-MapasLei_VersaoDR.pdf)

143 of the 249 introduced amendments were adopted. (see in attachments extracts from this website

<http://www.parlamento.pt/OrcamentoEstado/Paginas/PesquisaPro...>

(<http://www.parlamento.pt/OrcamentoEstado/Paginas/PesquisaPropAlteracao12XIII.aspx?PagePreview=true>) where the amendments can be

accessed). Some are potentially deficit reducing (e.g. exhibit A introduced a more stringent rule for eligibility to certain tax exemptions) and others

deficit increasing (e.g. exhibit B mandates to Government to increase the number of beneficiaries of a special means-tested discount in public

transport fares). Exhibit A: <http://app.parlamento.pt/webutils/docs/doc.pdf?Path=61485230...>

(<http://app.parlamento.pt/webutils/docs/doc.pdf?Path=6148523063446f764c304653546d56304c334e706447567a4c31684a53556c4d52556376543055764d6a41784e6a49774d5459774d6a41314c314242495b9-4646-9b46-11df29bd16ae.pdf&Inline=true>) Exhibit B: <http://app.parlamento.pt/webutils/docs/doc.pdf?Path=61485230...>

(<http://app.parlamento.pt/webutils/docs/doc.pdf?Path=6148523063446f764c304653546d56304c334e706447567a4c31684a53556c4d52556376543055764d6a41784e6a49774d5459774d6a41314c314242495b9-4646-9b46-11df29bd16ae.pdf&Inline=true>)

(<http://app.parlamento.pt/webutils/docs/doc.pdf?Path=6148523063446f764c304653546d56304c334e706447567a4c31684a53556c4d52556376543055764d6a41784e6a49774d5459774d6a41314c314242495b9-4646-9b46-11df29bd16ae.pdf&Inline=true>)

(<http://app.parlamento.pt/webutils/docs/doc.pdf?Path=6148523063446f764c304653546d56304c334e706447567a4c31684a53556c4d52556376543055764d6a41784e6a49774d5459774d6a41314c314242495b9-4646-9b46-11df29bd16ae.pdf&Inline=true>)

(<http://app.parlamento.pt/webutils/docs/doc.pdf?Path=6148523063446f764c304653546d56304c334e706447567a4c31684a53556c4d52556376543055764d6a41784e6a49774d5459774d6a41314c314242495b9-4646-9b46-11df29bd16ae.pdf&Inline=true>)

(<http://app.parlamento.pt/webutils/docs/doc.pdf?Path=6148523063446f764c304653546d56304c334e706447567a4c31684a53556c4d52556376543055764d6a41784e6a49774d5459774d6a41314c314242495b9-4646-9b46-11df29bd16ae.pdf&Inline=true>)

Comments: Researcher: Budget options are discussed both in plenary sessions and in the budgetary affairs committee after the EBP is presented in

Parliament, leading (almost everytime) to the inclusion of amendments, that are individually analyzed and voted on. This can be illustrated by the fact

that the EBP and the final budget present always (at least) minor changes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://app.parlamento.pt/webutils/docs/doc.pdf?path=61485230...> (<http://app.parlamento.pt/webutils/docs/doc.pdf?path=6148523063446f764c324679626d56304c334e706447567a4c31684a53556c4d5a576376543055764d6a41784e7a49774d5459784d4445304c3142686>)

(<http://app.parlamento.pt/webutils/docs/doc.pdf?path=6148523063446f764c324679626d56304c334e706447567a4c31684a53556c4d5a576376543055764d6a41784e7a49774d5459784d4445304c3142686>)

<http://www.parlamento.pt/sites/COM/XIIIILEG/5COFMA/Reunioes/P...>
(<http://www.parlamento.pt/sites/COM/XIIIILEG/5COFMA/Reunioes/Paginas/Actas.aspx>)
<http://www.parlamento.pt/sites/com/XIIILeg/5COFMA/Paginas/de...> (<http://www.parlamento.pt/sites/com/XIIILeg/5COFMA/Paginas/default.aspx>)
<http://www.parlamento.pt/sites/COM/XIIIILEG/5COFMA/OE2017/Pag...>
(<http://www.parlamento.pt/sites/COM/XIIIILEG/5COFMA/OE2017/Paginas/Default.aspx>)
http://www.parlamento.pt/Documents/2016/Outubro/CALENDARIO_O...
(http://www.parlamento.pt/Documents/2016/Outubro/CALENDARIO_OE2017.pdf)

Comments: Researcher: The "Comissão de Orçamento, Finanças e Modernização Administrativa" is the legal specialized budget and finance committee responsible for a first examine to the EBP. It has about 1,5 month to analyze it, and it does publish a report with findings and recommendations prior to the budget being adopted. Additionally, the minutes of the meetings are publicly available.

Peer Reviewer

Opinion: Agree with Comments

Comments: The "Comissão de Orçamento, Finanças e Modernização Administrativa" is the legal specialized budget and finance committee responsible for a first examine to the EBP. Specialized technical support to this parliamentary Commission if provided by UTAO (the technical unit that supports the parliament on budgetary issues), whose regular reports are publically available. <https://www.parlamento.pt/sites/COM/XIIIILEG/5COFMA/Paginas/u...>
(<https://www.parlamento.pt/sites/COM/XIIIILEG/5COFMA/Paginas/utao.aspx>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.parlamento.pt/Documents/2016/Outubro/CALENDARIO_O...
(http://www.parlamento.pt/Documents/2016/Outubro/CALENDARIO_OE2017.pdf)
<http://www.parlamento.pt/sites/COM/XIIIILEG/5COFMA/OE2017/Pag...>
(<http://www.parlamento.pt/sites/COM/XIIIILEG/5COFMA/OE2017/Paginas/Default.aspx>) <http://app.parlamento.pt/webutils/docs/doc.pdf?path=61485230...> (<http://app.parlamento.pt/webutils/docs/doc.pdf?path=6148523063446f764c324679626d56304c334e706447567a4c31684a53556c4d5a576376543055764d6a41784e7a49774d5459784d4445304c3142686>)
<http://app.parlamento.pt/webutils/docs/doc.pdf?path=61485230...> (<http://app.parlamento.pt/webutils/docs/doc.pdf?path=6148523063446f764c324679626d56304c334e706447567a4c31684a53556c4d5a576376543055764d6a41784e7a49774d5459784d4445304c3142686>)
Comments: Researcher: All the specialized committees have about 1,5 month to analyze the EBP, and most of them do publish reports with findings and recommendations prior to the budget being adopted. Additionally, the minutes of the meetings are publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Occasionally (e.g. on 11 May 2016 <https://www.parlamento.pt/ActividadeParlamentar/Paginas/Deta...> (<https://www.parlamento.pt/ActividadeParlamentar/Paginas/DetalleAudicao.aspx?BID=102115>)) the committee may call the government for hearings regarding budget implementation, but neither are reports with findings and recommendations prepared, nor do these hearings take place on a regular basis.

Comments: Researcher: However, UTAO the parliamentary budget office, publishes several reports (at least monthly) during the relevant budget execution period regarding the implementation of the Enacted Budget, and these are distributed to committee members.

Peer Reviewer

Opinion: Agree with Comments

Comments: UTAO (the technical unit that supports the parliament on budgetary issues) makes public every month a report with a technical analysis of the budget execution based on the government execution bulletin, comparing with the approved budget and projecting results to the end of the fiscal year with a view to the recommendations of the European Council under the European semester process.

<https://www.parlamento.pt/sites/COM/XIIIILEG/5COFMA/Paginas/u...> (<https://www.parlamento.pt/sites/COM/XIIIILEG/5COFMA/Paginas/utao.aspx>)? However, the specialized budget and finance committee "Comissão de Orçamento, Finanças e Modernização Administrativa" of the parliament itself does not produce in-year public reports with analysis and recommendations. They discuss on the basis of the UTAO reports, but do not make any formal recommendations.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: A Unidade Técnica de Apoio Orçamental (UTAO) é uma unidade especializada que funciona sob orientação da comissão parlamentar permanente com competência em matéria orçamental e financeira, prestando-lhe apoio pela elaboração de estudos e documentos de trabalho técnico sobre a gestão orçamental e financeira pública, nos termos da Lei n.º 13/2010, de 19 de julho. As avaliações e múltiplos relatórios produzidos (incluindo mensais) sobre a execução orçamental estão publicamente disponíveis em : https://www.parlamento.pt/OrçamentoEstado/Paginas/UTAO_Unida... (https://www.parlamento.pt/OrçamentoEstado/Paginas/UTAO_UnidadeTecnicaDeApoioOrcamental.aspx)

Peer Reviewer

Opinion: Agree

IBP comment: The researcher's assessment is correct. UTAO documents cannot be considered as committee reports, but are support documents for committee discussions.

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

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Budget Framework law (http://www.dgo.pt/legislacao/Documents/Lei_151-2015_LEO.pdf (http://www.dgo.pt/legislacao/Documents/Lei_151-2015_LEO.pdf)) establishes the general framework for shifting funds. The vast majority of shifting ("alterações orçamentais") has to be approved by parliament (see Art. 59). Government only has the competence to shift funds in relation with programs under some specific circumstances defined by law (see Art. 60), most notably in the use of "own funds" by independent agencies, whether they result of profits from previous years or from earmarked/own revenues.

Comments: Researcher: 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 most relevant situations, in terms of shifting funds between sectors and/or changing overall debt authorizations and targets does require parliament approval. In practice, the vast majority of budget revisions are of very small value, and do not really shift funds between programs, but only between different units within programs, which fall under the cases mentioned in the sources. These revisions are (as determined by the Budget Framework Law as well, article 61) reported online:

<http://www.dgo.pt/execucaoorcamental/Paginas/Alteracoes-Orca...> (<http://www.dgo.pt/execucaoorcamental/Paginas/Alteracoes-Orcamentais.aspx>?

Ano=2016&Per%u00edodo=3.%u00ba+Trimestre&AO=Dota%u00e7%u00e3o+Provisional+e+Alter%u00e7%u00f5es+%u00e0+Lei+do+OE)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget framework law articles 59, 60 http://www.dgo.pt/legislacao/Documents/Lei_151-2015_LEO.pdf (http://www.dgo.pt/legislacao/Documents/Lei_151-2015_LEO.pdf)

Comments: Researcher: The budget framework law, in the same articles mentioned as in the previous question, 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: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Budget framework law http://www.dgo.pt/legislacao/Documents/Lei_151-2015_LEO.pdf (http://www.dgo.pt/legislacao/Documents/Lei_151-2015_LEO.pdf)

Comments: Researcher: The budget framework law clearly states that only a change that leads to an *increase* in overall spending must be approved by the Parliament (except in some specific situations), not the reduction of spending below the levels in the Enacted Budget. (Article 59) The law actually states that, in case of a "significant deviation", the government must prepare a plan that gives priority to "expenditure reduction measures", which must be presented to the Parliament in the 30 days after said "deviation" was recognized, but it does not require the Parliament's approval of this plan. (Articles 22, 23)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: O orçamento aprovado estabelece limites legais de despesa, cuja execução orçamental se pode revelar abaixo do previsto por diversos fatores. Assim, a despesa final poderá ficar abaixo do previsto sem que seja necessário reduzir a dotação legalmente prevista no OE. Por outro lado o artigo 7º do DLEO (Decreto Lei de Execução Orçamental_DL nº18/2016 de 13 de abril) para 2016 prevê por exemplo que o Governo que possa durante a execução orçamental reduzir os limites de despesa a financiar por Receita Geral para valores inferiores ao estabelecido nas dotações do Orçamento, limitando o limite de fundos disponíveis (limite de compromissos que as entidades podem assumir por conta das dotações orçamentais do ano).

Peer Reviewer

Opinion: Agree

IBP comment: The government reviewer's comment confirms that the executive has generally some flexibility to cut spending, which denotes limited legislative oversight. Answer D is correct.

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Minute of the SAI hearing by the Committee: <http://app.parlamento.pt/webutils/docs/doc.pdf?path=61485230...>
(<http://app.parlamento.pt/webutils/docs/doc.pdf?path=6148523063446f764c324679626d56304c334e706447567a4c31684a53556c4d5a5763765130394e4c7a564454305a4e51533942636e463161585a765>)

Presentation slide deck produced by the SAI: <http://www.tcontas.pt/pt/actos/parecer-cge/2014/Apresentacao...>
(http://www.tcontas.pt/pt/actos/parecer-cge/2014/Apresentacao_AR_PCGE2014_final.pdf)

Comments: Researcher: The budget and finance committee held a public hearing to review and scrutinize the main Audit Report on the Budget Account ("Parecer sobre a Conta Geral do Estado"), within one month of its availability, but did not publish any report with the findings and recommendations, only the minute of the meeting (and the video recording of proceedings).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.tcontas.pt/pt/apresenta/legislacao/LOPTC.pdf> (<http://www.tcontas.pt/pt/apresenta/legislacao/LOPTC.pdf>) Art. 16 Constitution (in English): <http://www.en.parlamento.pt/Legislation/CRP/Constitution7th...> (<http://www.en.parlamento.pt/Legislation/CRP/Constitution7th.pdf>) Art. 133

Comments: Researcher: 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, under proposal by the government) by the President of the Republic who, in the Portuguese system, is an entity clearly separate from the executive, with separate democratic legitimacy, although is not quite the same as neither the "legislature", nor the "judiciary", and rather a sort of "4th power". For illustrative purposes, note that the current head of the SAI was designated recently, in May 2016, through this exact process: he was appointed by the President, after a proposal by the government. Vítor Caldeira, the appointed head of the SAI, is most certainly qualified for the position and seems to be wholly independent from the government or its political support (note that he was formerly head of the European Court of Auditors). See e.g. media sources such as <http://www.tsf.pt/sociedade/justica/interior/vitor-caldeira-...> (<http://www.tsf.pt/sociedade/justica/interior/vitor-caldeira-nomeado-presidente-do-tribunal-de-contas-5183844.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

120: Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) 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. (0) 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).

Answer: a. (100)

Sources: Constitution (in English): <http://www.en.parlamento.pt/Legislation/CRP/Constitution7th...>
(<http://www.en.parlamento.pt/Legislation/CRP/Constitution7th.pdf>) Art. 133

Comments: Researcher: 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, although is not the same as the "legislature".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: SAI's organic law at <http://www.tcontas.pt/pt/apresenta/legislacao/LOPTC.pdf> (<http://www.tcontas.pt/pt/apresenta/legislacao/LOPTC.pdf>)
http://www.tcontas.pt/pt/actos/rel_anual/2015/ra2015_externo... (http://www.tcontas.pt/pt/actos/rel_anual/2015/ra2015_externo.pdf)

Comments: Researcher: 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 2015 we learn that in 2015 there were only 80 audit reports covering 295 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 in the SAI's functioning,, which we do not subscribe, we should conclude that funding level is not adequate. That is why we have chosen c) Note that in OBS 2015 there was a discussion with the PR on this point, basically because the SAI's mandate does not explicitly determine that the SAI should systematically review a significant portion of the public entities in the scope of its potential control. Since we consider that the number of audited entities is an exceedingly small amount of the universe, and it should be increased, we maintain our opinion that option c) is more in line with the "spirit" of this question.

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: I consider that the funding level of the SAI is broadly consistent with the resources it needs to fulfill its mandate, which does not include writing auditing reports for all public entities.

IBP comment: For consistency purposes, answer C is confirmed.

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

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.tcontas.pt/pt/apresenta/legislacao/LOPTC.pdf> (<http://www.tcontas.pt/pt/apresenta/legislacao/LOPTC.pdf>) Art. 2 determines the scope of the SAI's control powers. It seems sufficiently general to merit option a), covering basically all state or state-owned entities, including at the regional and local levels. Number 3 of this article states that "any entities that receive, under any pretext, any pecuniary or other public resources" can be controlled by the SAI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The SAI has an "internal audit" unit as shown in the Court's organizational chart: <http://www.tcontas.pt/pt/apresenta/grande.htm> (<http://www.tcontas.pt/pt/apresenta/grande.htm>) While evidence of this unit's activities is hard to find, a publicly available procedure manual (http://www.tcontas.pt/pt/publicacoes/manuais/mar/mar_2016110... (http://www.tcontas.pt/pt/publicacoes/manuais/mar/mar_20161107.pdf)) does briefly describe its "quality control" initiatives (page 91).

Comments: Researcher: Name: "Gabinete de Auditoria Interna"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.parlamento.pt/sites/com/XIIILeg/5COFMA/Paginas/Au...> (<http://www.parlamento.pt/sites/com/XIIILeg/5COFMA/Paginas/Audicoes.aspx>) <http://www.parlamento.pt/ActividadeParlamentar/Paginas/Detal...> (<http://www.parlamento.pt/ActividadeParlamentar/Paginas/DetalheAudicao.aspx?BID=101253>) <http://www.parlamento.pt/sites/com/XIIILeg/5COFMA/Paginas/Au...> (<http://www.parlamento.pt/sites/com/XIIILeg/5COFMA/Paginas/Audiencias.aspx>) <http://www.parlamento.pt/ActividadeParlamentar/Paginas/Detal...> (<http://www.parlamento.pt/ActividadeParlamentar/Paginas/DetalheAudencia.aspx?BID=103322>) <http://www.parlamento.pt/ActividadeParlamentar/Paginas/Detal...> (<http://www.parlamento.pt/ActividadeParlamentar/Paginas/DetalheAudencia.aspx?BID=103303>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer**Opinion:** Agree

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
 b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
 c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
 d. (0) The requirements for a "c" response or above are not met.
 e. Not applicable (please comment).

Answer: d.

Sources: Conselho Económico and Social (CES) is an important, constitutional institution, composed of "social partners" (trade unions, industrial associations, etc.), local and regional government representatives, and civil society representatives. Notably CES incorporates the social dialogue committee, where "social partners" are represented in discussions with the government. The CES approves a "parecer" (a written formal evaluation) of the EBP, but this is only completed after the EBP is presented in Parliament. There will be a small national participatory budget, replicating successful experiences at the local level, but not only is this very small (~€3m), but the decisions will only take place during 2017 (undertaken through the online portal at <https://opp.gov.pt/> (<https://opp.gov.pt/>))

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** c.

Comments: O Conselho Económico Social (CES) é um órgão constitucional de consulta e concertação social tendo por principais objetivos a promoção da participação dos agentes económicos e sociais nos processos de tomada de decisão dos órgãos de soberania, no âmbito de matérias socioeconómicas, sendo, por excelência, o espaço de diálogo entre o Governo, os Parceiros Sociais e restantes representantes da sociedade civil organizada. A Constituição da República Portuguesa (artigo 92.º) confere ao CES dois tipos de competências, uma consultiva e uma de concertação social. No âmbito do OE/2017 para além do Parecer obrigatório sobre as Grandes Opções do Plano e o parecer facultativo do OE/2017 o CES também foi convidado pelo Governo a emitir parecer quanto ao Plano Nacional de Reformas (2016-2021), cuja programação para 2017 veio a ser incorporada na proposta de orçamento para 2017, parecendo assim que em fase previa ao OE/2017 o governo teve a iniciativa de envolver o "público" na formulação do mesmo. As reuniões e parecer estão disponíveis no Site: <http://www.ces.pt/noticias/artigo/programa-nacional-de-refor...> (<http://www.ces.pt/noticias/artigo/programa-nacional-de-reformas-2017-pnr-2017>) <http://www.ces.pt/storage/app/uploads/public/58c/744/650/58c...> (<http://www.ces.pt/storage/app/uploads/public/58c/744/650/58c744650a4d3417276429.pdf>)

Peer Reviewer**Opinion:** Agree

IBP comment: The process and documents referred to by the government reviewer were not set up to provide a forum for the public to provide inputs on budget formulation. Answer D is correct.

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
 b. (0) The requirements for an "a" response are not met.
 c. Not applicable (please comment).

Answer: b.

Sources: The executive does not use public participation mechanisms during the budget formulation stage.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.

Comments: O Conselho Económico e Social participa no âmbito da concertação social que é realizada com o executivo no âmbito da Comissão Permanente de Concertação Social (CPCS) cuja principal atribuição é a promoção do diálogo e da concertação social, com vista à celebração de acordos. À CPCS compete ainda: • Pronunciar-se sobre as políticas de reestruturação e de desenvolvimento socioeconómico, bem como sobre a execução das mesmas; • Propor soluções conducentes ao regular funcionamento da economia, tendo em conta, designadamente, as suas incidências no domínio socio laboral; • Apreciar regularmente a evolução da situação económica e social do país; • Apreciar os projetos de legislação respeitantes a matérias de

âmbito socio laboral, designadamente de legislação de trabalho. Neste âmbito em 2016 foram formalizados acordos com o executivo quanto a : - Compromisso Tripartido para um Acordo de Concertação Social de Médio Prazo □ - Acordo relativo à aplicação da Retribuição Mínima Mensal Garantida para o ano de 2016 □ <http://www.ces.pt/concertacao-social> (<http://www.ces.pt/concertacao-social>)

Peer Reviewer

Opinion: Agree

IBP comment: Based on the previous question, answer D is correct.

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
d. (0) The requirements for a "c" response or above are not met
e. Not applicable (please comment)

Answer: d.

Sources: The executive does not use public participation mechanisms during the budget formulation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: No âmbito da formulação do OE/2017 para além das consultas realizadas no âmbito da concertação social (questão 126) também no âmbito da COFMA - Comissão de Orçamento, Finanças e Modernização Administrativa se realizam audiências com diversas entidades da sociedade civil que incluem no âmbito de discussão os tópicos referidos na presente questão. No link abaixo estão representadas algumas das audiências realizadas:

<https://www.parlamento.pt/sites/COM/XIIIILEG/5COFMA/Paginas/A...>

(<https://www.parlamento.pt/sites/COM/XIIIILEG/5COFMA/Paginas/Audiencias.aspx>)

Peer Reviewer

Opinion: Agree

IBP comment: The government reviewer's comment refers to engagement by the legislature, not by the executive. Answer D is correct.

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
d. (0) The requirements for a "c" response or above are not met.
e. Not applicable (please comment).

Answer: d.

Sources: No evidence of engagement with the public during the budget implementation/execution stage could be found.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: A proposta de orçamento para 2017 incorpora uma dotação destinada ao "orçamento participativo Portugal " (artigo 3 da Lei do OE/2017) destinando-se a constituir uma forma de democracia participativa, facultando aos cidadão o poder de decisão direta sobre a utilização de verbas publicas. Também no que respeita à implementação do orçamento é solicitada a participação do cidadão, sendo disponibilizada para discussão pública um conjunto de medidas legislativas ou regulamentares que estão publicitadas no portal do Governo :<http://www.portugal.gov.pt/pt/consultas-publicas.aspx>

Peer Reviewer

Opinion: Agree

IBP comment: Given that the PB experience is starting in 2017, its results will be reflected in the next round of the Survey. Answer D is correct.

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: No evidence of engagement with the public during the budget implementation/execution stage could be found.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: A implementação de acordos da concertação social e consultas sobre medidas legislativas específicas (ver questões 125/126/128).

Peer Reviewer

Opinion: Agree

IBP comment: Based on comments on the previous questions, answer B is correct.

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: No evidence of engagement with the public during the budget implementation/execution stage could be found.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: O Conselho das Finanças Públicas tem como missão proceder a uma avaliação independente sobre a coerência, o cumprimento dos objetivos definidos e a sustentabilidade das finanças públicas, simultaneamente promovendo a sua transparência. Esta entidade neste âmbito promove a discussão e divulgação pública de relatórios de acompanhamento da Execução orçamental e dos principais documentos orçamentais e intervenções

publicas e eventos. Por exemplo é realizado pelo CFP um relatório com a análise prevista no âmbito deste inquérito como relatório semestral - Evolução orçamental até ao final do 2.º trimestre de 2016. <http://www.cfp.pt/> (<http://www.cfp.pt/>) http://www.cfp.pt/page/2/?post_type=publications&lang=pt-pt (http://www.cfp.pt/page/2/?post_type=publications&lang=pt-pt)

Peer Reviewer

Opinion: Agree

IBP comment: The government reviewer's comment refers to an IFI, and not to citizen engagement mechanisms. Answer D is correct.

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Ver pergunta nº128 <http://www.portugal.gov.pt/pt/consultas-publicas.aspx> (<http://www.portugal.gov.pt/pt/consultas-publicas.aspx>)

Peer Reviewer

Opinion: Agree

IBP comment: Based on previous questions, answer D is correct.

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: No evidence of engagement with the public during the budget formulation and implementation/execution stages could be found.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: No evidence of engagement with the public during the budget formulation and implementation/execution stages could be found.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: No evidence of engagement with the public during the budget formulation and implementation/execution stages could be found.

Comments: Researcher: Note that the essentials of instructions sent to public services for preparing their submissions in the budget formulation stage are published by the Budget Office (Direção-Geral do Orçamento) - in the case of the 2017 EBP, CIRCULAR SÉRIE A N.º 1384 available at <http://www.dgo.pt/instrucoes/Instrucoes/2016/ca1384.pdf> (<http://www.dgo.pt/instrucoes/Instrucoes/2016/ca1384.pdf>) and attached here

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: No evidence of engagement with the public by any line ministries during the budget formulation and implementation/execution stages could be found. The Ministry for Science and Higher Education has stated that in 2017 a participatory decision mechanism would be created such that 1% of the FCT ("the national funding agency for science, research and technology") funds would be allocated through this mechanism. However we could find no evidence of this actually taking place and how. Speech by the Minister in July 2016 <https://www.publico.pt/2016/07/04/ciencia/noticia/ciencia-em...> (<https://www.publico.pt/2016/07/04/ciencia/noticia/ciencia-em-portugal-vai-ter-orcamento-participativo-em-2017-diz-manuel-heitor-1737242>) This intention is again mentioned in the EBP report (p. 172) but it is not explained how it may be operationalized.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: There is a public hearing by the budget legislative committee of the President of the aforementioned CES, where he presents this institution's report on the Budget. This report is approved by the CES in a plenary session, with the contribution and vote of a few civil society organizations (the report includes also vote declarations by some nonprofits such as DECO - consumer association and MDM - women's rights movement). For the 2017 EBP this hearing took place on 17 Nov 2016 <http://www.parlamento.pt/ActividadeParlamentar/Paginas/Detail.aspx?BID=103401> where CES presented its own report on the Budget, available at: <http://app.parlamento.pt/webutils/docs/doc.pdf?path=6148523063446f764c324679626d56304c334e706447567a4c31684a53556c4d5a5763765130394e4c7a564454305a4e5153394562324e31625756756d843-4f75-b33f-864ffda1f7e.pdf&Inline=true>

Comments: Researcher: Obviously we can update this after the hearing has taken place.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

137: During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: a. (100)

Sources: The document presented by the CES for the 2017 Budget included information on all of these topics.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: A video record of the hearing is publicly available on the Parliament website (2017 EBP) <http://www.canal.parlamento.pt/?cid=1453&title=oe2017-audica...> (<http://www.canal.parlamento.pt/?cid=1453&title=oe2017-audicao-do-conselho-economico-e-social>) No report is issued by the committee, not even with mere comments about the report presented by the CES.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

Peer Reviewer
Opinion: Agree

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: No opportunities are provided for the public to provide input to deliberations on the Audit Report.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

Peer Reviewer
Opinion: Agree

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: There are no formal mechanisms where public can assist in formulating SAI "audit program". It is an exclusively internal decision, as stated notably in Article 89 of the SAI Law (<http://www.tcontas.pt/pt/apresenta/legislacao/LOPTC.pdf>) (<http://www.tcontas.pt/pt/apresenta/legislacao/LOPTC.pdf>)) Also there is no specific mechanism for any citizen to call the attention of the SAI to a particular issue, other than the SAI contact book, with emails and telephone numbers, which are publicly available online <http://www.tcontas.pt/pt/contactos.shtm> (<http://www.tcontas.pt/pt/contactos.shtm>). Note that the program run by the SAI through which creditors of any public entities (as well as debtor public entities) were invited to submit information on those debts to the SAI, using a purpose-built e-mail address and Excel templates supplied by the SAI, seems to have ended, and its website (<http://www.tcontas.pt/pt/inqueritos/credores.shtm>) (<http://www.tcontas.pt/pt/inqueritos/credores.shtm>)) deactivated.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The SAI does not maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: SAI law: Article 11, number 2 "O Tribunal coopera também, em matéria de informações, em ações de formação e nas demais formas que se revelem adequadas, com os restantes órgãos de soberania, os serviços e entidades públicas, as entidades interessadas na gestão e aplicação de dinheiros, bens e valores públicos, a comunicação social e ainda com as organizações cívicas interessadas, em particular as que promovam a defesa dos direitos e interesses dos cidadãos contribuintes, procurando, em regra através dos seus serviços de apoio, difundir a informação necessária para que se evite e reprima o desperdício, a ilegalidade, a fraude e a corrupção relativamente aos dinheiros e valores públicos, tanto nacionais como comunitários." [i.e. "The Court (...) cooperates, regarding information, training activities and others (...) with interested civil society organizations (...)."] Article 36, number 2 "O Tribunal de Contas fiscaliza a execução do Orçamento do Estado, incluindo o da segurança social, podendo para tal solicitar a quaisquer entidades, públicas ou privadas, as informações necessárias." [i.e. "The Court audits the budget execution (...), and pursuant to that, it can request necessary information from any public or private entities."]

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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