

# Open Budget Survey 2017

## Questionnaire

### Timor-Leste (Portuguese)

January 2018

## COUNTRY QUESTIONNAIRE: TIMOR-LESTE

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

**Answer:** FY 2017

**Sources:** Timor-Leste PFA Article 11 stated The Government shall assure the publication of all documents necessary to assure the disclosure and transparency of the state budget and its execution and shall use, when appropriate, the most advanced forms of communications available for this purpose.

**Comments:** Researcher: No PBS has been published by the Government of Timor-Leste

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Sim, este documentos não existe. Mas o Governo de Timor Leste tem outro documento semillar com esta assunto que partilhar sobre panorama económica, estimação envelope fiscal agregado, prioriedade nacional liga com plano estratégico desenvolvimento.

**Researcher response:** I disagree with the MoF's clam. The government only presents powerpoint slides at the Jornada Orçamental. This is not sufficient as a PBS. The slides are not made available on the MoF website, but we uploaded them on our website:

<http://laohamutuk.org/econ/OGE17/JornadaOrsamentaisMFPres16M...>

(<http://laohamutuk.org/econ/OGE17/JornadaOrsamentaisMFPres16May2016Te.pdf>)

**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:** d.

**Sources:** No PBS has been published by the Government of Timor-Leste

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Sim, este documento não existe. Mas o Governo Timor Leste tem outro documento (Jornada Orçamental) que semillar com esta assunto respeitivamente pergunta anterior sempre realizar no mês de maio.

**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:** n/a

**Sources:** No PBS has been published by the Government of Timor-Leste

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Este documento não existe, mas o Governo têm outro documento (Jornada Orçamentál) que semilhar com esta assunto, normalmente publicar dentro o mês de Maio

**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:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** No PBS has been published by the Government of Timor-Leste

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** d.

**Sources:** No PBS has been produced by the Government of Timor-Leste

**Comments:** Researcher: not produced

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** Production of a PBS is not a legal obligation for the Government. The Government does produce a document containing the fiscal envelope and budget ceilings, approved by the Council of Ministers. It also holds a workshop (Jornadas Orcamentais) with ministries and other actors to discuss the upcoming budget. This document is not always made publicly available, however, and these mechanisms are usually closed for public participation.

**Sources:** n/a

**Comments:** Researcher: On 2016 Jornada Orçamental, see: <http://noticias.sapo.tl/portugues/lusa/artigo/20727342.html> (<http://noticias.sapo.tl/portugues/lusa/artigo/20727342.html>) Even Government has presented some information related to the macro-economic issue on Timor-Leste during the Yellow Road Workshop or Jornada Orcamental, but its only show on a power point presentation. The Government should produce a jornada Orcamental document as and publish it.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** It should be noted that even if the PBS is not a legal obligation as such, governments may chose to prepare and publish such documents.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Não, este documento não existe, mas o Governo têm outro documento (Jornada Orçamental) que semilhar com esta assunto, normalmente publicar dentro o mês de Maio

**Researcher response:** The government only produces some powerpoint slides in May. These are not available on the Ministry's website.

**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:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Sim, este documento não existe, mas o Governo têm outro documento que semilhar com esta assunto com titulo Jornada Orçamental

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** FY 2017

**Sources:** Timor-Leste's Budget and financial management law Article 3.6 states: The financial year coincides with the calendar year

**Comments:** Researcher: The Budget proposal is prepared by the Government.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** 13 October 2016

**Sources:** <http://laohamutuk.org/econ/OGE17/16OGE17.htm#proposal> (<http://laohamutuk.org/econ/OGE17/16OGE17.htm#proposal>)

**Comments:** Researcher: Budget and Financial Management Law (No. 13/2009) requires that the Government presents its proposed budget to Parliament by 15 October.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** In the comment box it would be important to refer to Article 30 of the Budget and Financial Management Law which provides the deadline for submission of the annual budget law to the parliament.

**Government Reviewer**

**Opinion:** Agree

**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:** TL Budget and Financial Management Law stated that The Government shall present to the National Parliament by the 15 October the draft Budget Law for the following financial year.

**Comments:** Researcher: For FY 2017, the EBP was submitted to Parliament on 13 October 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** 13 October 2016

**Sources:** The 2017 EBP was published at the same time as it was submitted to the Parliament. TL Budget and Financial Management Law Article 11 stated that The Government shall assure the publication of all documents necessary to assure the disclosure and transparency of the state budget and its execution and shall use, when appropriate, the most advanced forms of communications available for this purpose.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** As a budget monitoring organization, we follow the whole budget process in Timor-Leste. We regularly communicate with the Ministry of Finance, and we regularly check the MoF website.

**Sources:** [http://laohamutuk.org/econ/OGE17/PNGovEntregaOJE2017-13Oct2016te.pdf](http://laohamutuk.org/econ/OGE17/PNGovEntregaOJE2017-13Oct20...) (official communiqué originally taken from Parliament's website)

**Comments:** Researcher: On La'o Hamutuk website <http://laohamutuk.org/econ/OGE17/16OGE17.htm#proposal> (<http://laohamutuk.org/econ/OGE17/16OGE17.htm#proposal>) we record all details of the budget proposal submission process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-4:** If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should 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://laohamutuk.org/econ/OGE17/16OGE17.htm#docs> (<http://laohamutuk.org/econ/OGE17/16OGE17.htm#docs>) (scroll down to "Proposed 2017 State Budget books") The links in Government website have been replaced by the Enacted Budget links: <https://www.mof.gov.tl/category/documents-and-forms/budget-d...> (<https://www.mof.gov.tl/category/documents-and-forms/budget-documents/budget-current/?lang=en>)

**Sources:** La'o Hamutuk downloads and reposts all docs on their website: <http://laohamutuk.org/econ/OGE17/16OGE17.htm#proposal> (<http://laohamutuk.org/econ/OGE17/16OGE17.htm#proposal>) Referred to TL PFA Article 11: The Government shall assure the publication of all documents necessary to assure the disclosure and transparency of the state budget and its execution and shall use, when appropriate, the most advanced forms of communications available for this purpose.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** All of the data on EBP is in pdf format.

**Comments:** Researcher: So far, only pdf format is available for people, even few years ago, we asking to the Government to provide some budget material on excel format to help people for quick analysis.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Sim, todo documentos publicar com PDF e não publicar com exe/word, razão é para evitar mudanças de informação no documentos

**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:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** State Budget 2017 (English) Orçamento Geral do Estado para 2017 (Portuguese)

**Sources:** The Timor Leste Public Finance Act (Law No. 13/2009 Budget and Financial Management), Article 3.1 states that The State Budget is annual. Also Article 3.6 says: The financial year coincides with the calendar year.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** b.

**Sources:** So far no Citizens version from EBP has been published Public Finance Act (Law 13/2009 Budget and Financial Management), Article 11 says that "The Government shall assure the publication of all documents necessary to assure the disclosure and transparency of the state budget and its execution and shall use, when appropriate, the most advanced forms of communications available for this purpose." This could be interpreted to mean that there should be a Citizens' version of the EBP.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** FY 2016

**Sources:** Constitution Art. 145.º (Orçamento Geral do Estado) says: 1. O Orçamento Geral do Estado é elaborado pelo Governo e aprovado pelo Parlamento Nacional.

**Comments:** Researcher: The original 2016 Enacted Budget was used for this section, even though in 2016 there was a rectification budget covering the "Infrastructure Fund" only.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** 8 January of 2016

**Sources:** See the President letter of veto to 2016 State Budget at <http://www.laohamutuk.org/econ/OGE16/veto/PresLetter29Dec2015pt.pdf> (General State Budget Law No. 1/2016 as published in the Official Gazette (Port.), 14 Jan 2016) <http://www.laohamutuk.org/econ/OGE16/OJE16JR14Jan2016pt.pdf> (<http://www.laohamutuk.org/econ/OGE16/OJE16JR14Jan2016pt.pdf>) <http://timor-leste.gov.tl/?p=14259&lang=en> (<http://timor-leste.gov.tl/?p=14259&lang=en>) (Constitution Art. 145.1: O Orçamento Geral do Estado é elaborado pelo Governo e aprovado pelo Parlamento Nacional. )

**Comments:** Researcher: The budget was approved on 18 of December, but Parliament held an extraordinary plenary session on 8 January 2016 to address the Presidential veto.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The sources box should contain reference to the actual date of enactment of the EB. The current reference the legislative provision which does not support the answer to the question.

**Government 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:** c. (33)

**Sources:** <http://timor-leste.gov.tl/?p=14317&lang=en> (<http://timor-leste.gov.tl/?p=14317&lang=en>)

**Comments:** Researcher: As the President vetoed the budget approved in December 2015, the Parliament held an extraordinary plenary session on 8 January to discuss and vote again.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** 04 March 2016

**Sources:** TL PFA Article 11 stated The Government shall assure the publication of all documents necessary to assure the disclosure and transparency of the state budget and its execution and shall use, when appropriate, the most advanced forms of communications available for this purpose.

**Comments:** Researcher: It was published almost eight weeks after extraordinary plenary held by Parliament to vote against President veto.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** Without the necessary evidence/source it is not possible to determine the answer.

**Comments:** There is no evidence cited to support the answer. The sources box contains reference the legislative provision bidding the government to publish the EB which is not relevant to the question. Note that the acronym provided for the legislation is not explained and does not correspond to the formal title of the law... No. 13/2009 Budget and Financial Management.

**Government 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:** As a budget monitoring organization, we follow the whole budget process, from formulation within the executive until promulgation by the President.

**Sources:** We record the date publication in our webpage on 2016 State Budget at <http://laohamutuk.org/econ/OGE16/15OGE16.htm> (http://laohamutuk.org/econ/OGE16/15OGE16.htm) TL PFA (Law 13/2009 Budget and Financial Management) Article 11 : The Government shall assure the publication of all documents necessary to assure the disclosure and transparency of the state budget and its execution and shall use, when appropriate, the most advanced forms of communications available for this purpose

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** <https://www.mof.gov.tl/category/documents-and-forms/budget-d...> (<https://www.mof.gov.tl/category/documents-and-forms/budget-documents/2016-state-budget/?lang=en>)

**Sources:** TL PFA article 11 said The Government shall assure the publication of all documents necessary to assure the disclosure and transparency of the state budget and its execution and shall use, when appropriate, the most advanced forms of communications available for this purpose

**Comments:** Researcher: We also download the links and reposting in our website

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** c.

**Sources:** Only pdf format is available

**Comments:** Researcher: No any legal obligation for Government to publish budget document in a machine readable format

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** República Democrática de Timor-Leste State Budget 2016 Approved (English) Orçamento Geral do Estado 2017Aprovado (Portuguese)

**Sources:** <https://www.mof.gov.tl/category/documents-and-forms/budget-d...> (<https://www.mof.gov.tl/category/documents-and-forms/budget-documents/2016-state-budget/?lang=en>)

**Comments:** Researcher: The State Budget is composed with Book 1 (overview), Book 2 (Action Plan) Book 3 (A and B for districts and Oecusse Special Zone), Book 4 (Ministries allocation), Book 5 (Development Partner) and Book 6 (Special Fund)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** a.

**Sources:** See [https://www.mof.gov.tl/wp-content/uploads/2016/03/Matadalan\\_...](https://www.mof.gov.tl/wp-content/uploads/2016/03/Matadalan_...) ([https://www.mof.gov.tl/wp-content/uploads/2016/03/Matadalan\\_170216\\_Final.pdf](https://www.mof.gov.tl/wp-content/uploads/2016/03/Matadalan_170216_Final.pdf)) TL PFA Article 11 (The Government shall assure the publication of all documents necessary to assure the disclosure and transparency of the state budget and its execution and shall use, when appropriate, the most advanced forms of communications available for this purpose)

**Comments:** Researcher: This document is only available in Tetum

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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 2016

**Sources:** n/a

**Comments:** Researcher: CB is only available in Tetum

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** e.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** 04 March 2016

**Sources:** The CB was published at the same time as all of the 2016 Budget Books.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** As a budget monitoring organization, we monitor all of the budget process, including publication of budget documents.

**Sources:** [https://www.mof.gov.tl/wp-content/uploads/2016/03/Matadalan\\_...](https://www.mof.gov.tl/wp-content/uploads/2016/03/Matadalan_...) ([https://www.mof.gov.tl/wp-content/uploads/2016/03/Matadalan\\_170216\\_Final.pdf](https://www.mof.gov.tl/wp-content/uploads/2016/03/Matadalan_170216_Final.pdf))

**Comments:** Researcher: We record the date of publication in our webpage <http://laohamutuk.org/econ/OGE16/15OGE16.htm> (<http://laohamutuk.org/econ/OGE16/15OGE16.htm>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-4:** If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should 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:** [https://www.mof.gov.tl/wp-content/uploads/2016/03/Matadalan\\_...](https://www.mof.gov.tl/wp-content/uploads/2016/03/Matadalan_...) ([https://www.mof.gov.tl/wp-content/uploads/2016/03/Matadalan\\_170216\\_Final.pdf](https://www.mof.gov.tl/wp-content/uploads/2016/03/Matadalan_170216_Final.pdf))

**Sources:** The Government shall assure the publication of all documents necessary to assure the disclosure and transparency of the state budget and its execution and shall use, when appropriate, the most advanced forms of communications available for this purpose

**Comments:** Researcher: its only available in Tetum

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** República Democrática de Timor-Leste Matadalan ba Orsamentu Geral Estadu 2016

**Sources:** TL PFA Article 11: The Government shall assure the publication of all documents necessary to assure the disclosure and transparency of the state budget and its execution and shall use, when appropriate, the most advanced forms of communications available for this purpose

**Comments:** Researcher: Only available in Tetum

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** 2016 Approved State Budget

**Sources:** The Government shall assure the publication of all documents necessary to assure the disclosure and transparency of the state budget and its execution and shall use, when appropriate, the most advanced forms of communications available for this purpose

**Comments:** Researcher: TL has 6 books, and CB is referred to all of the budget books

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** FY 2016

**Sources:** TL PFA Article 44.1 stated that The Government shall submit to the National Parliament and the Chamber of Auditors of the Administrative, Fiscal, Auditors High Court reports on the progress of the budget concerning the first three, six and nine months of each financial year

**Comments:** Researcher: The IYR for Q1 is in <https://www.mof.gov.tl/category/reports/annual-report/quarte...> (<https://www.mof.gov.tl/category/reports/annual-report/quarterly-report/2016-quarterly-report/q1-2016-quarterly-report/?lang=en>) and IYR for Q2 in <https://www.mof.gov.tl/category/reports/annual-report/quarte...> (<https://www.mof.gov.tl/category/reports/annual-report/quarterly-report/2016-quarterly-report/q2-2016-quarterly-report/?lang=en>) These reports however, were only published in late November 2016, well beyond the legal limit and past the validity date for the OBS methodology.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** d.

**Sources:** <https://www.mof.gov.tl/budget-spending/budget-execution/?lan...> (<https://www.mof.gov.tl/budget-spending/budget-execution/?lang=en>) TL PFA Article 44.2 stated that The time limit for delivering the reports indicated in the previous paragraph is two months after the end of the period

covered by the reports.

**Comments:** Researcher: Until Dec 2016, no IYRs were published by the Government since Q2 of 2015. People could follow budget execution through the Transparency Portal (<http://budgettransparency.gov.tl/public/index> (<http://budgettransparency.gov.tl/public/index>)), but the portal often has problems and is not accessible. Also, it only provides accumulated totals, and does not allow for analyzing specific periods of time. More recently, a more updated set of budget execution reports has been released, up to the 2nd quarter of 2016: <https://www.mof.gov.tl/budget-spending/budget-execution/?lan...> (<https://www.mof.gov.tl/budget-spending/budget-execution/?lang=en>) This does not satisfy the minimum requirements for public availability of IYRs.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Será que o Portal da Transparência pode ser considerado como Relatório Durante o Ano? Se sim, as respostas desta secção devem ser actualizadas.

**IBP comment:** Although the Transparency Portal could be accepted as a IYR, there are two factors limiting its usefulness: (a) it only provides accumulated execution information, so cannot be used to analyze specific periods of time; (b) it is often not functioning properly, as was verified during the research period.

**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:** n/a

**Sources:** n/a

**Comments:** Researcher: 2016 IYRs currently available on the Ministry's website were only published in December 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** As a budget monitoring organization, we follow the publication of budget documents throughout the budget process.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-4:** If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. 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:** <https://www.mof.gov.tl/budget-spending/budget-execution/?lan...> (<https://www.mof.gov.tl/budget-spending/budget-execution/?lang=en>)  
<http://budgettransparency.gov.tl/public/index> (<http://budgettransparency.gov.tl/public/index>)

**Sources:** n/a

**Comments:** Researcher: Budget reports were published too late. The budget transparency portal is often not functioning.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** c.

**Sources:** n/a

**Comments:** Researcher: Whereas the IYRs published do not contain machine readable data, users may access the Transparency Portal of the Ministry of Finance (<http://budgettransparency.gov.tl/public/index>) (<http://budgettransparency.gov.tl/public/index>) which contains budget execution data which can be accessed in a machine readable format. However, the portal is often not functioning.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** a.

**Sources:** <https://www.mof.gov.tl/budget-spending/budget-execution/?lan...> (<https://www.mof.gov.tl/budget-spending/budget-execution/?lang=en>)

**Comments:** Researcher: IYRs for 3rd quarter of 2015, and 1st and 2nd quarter of 2016 were all posted online in late November 2016

**Peer Reviewer**

**Opinion:** Agree

**Government 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

**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:** Ano Financeiro de 2016 - Relatório de Execução Orçamental para o Segundo Trimestre

**Sources:** <https://www.mof.gov.tl/budget-spending/budget-execution/?lan...> (<https://www.mof.gov.tl/budget-spending/budget-execution/?lang=en>)

**Comments:** Researcher: Ano Financeiro de 2016 - Relatório de Execução Orçamental para o Primeiro Trimestre Ano Financeiro de 2015 - Relatório de Execução Orçamental para o Terceiro Trimestre

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** b.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** FY 2016

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** Article 34 Rectifying budget 1 – The Government may present alterations to the approved State Budget when the circumstances so justify it. 2 – The structure and content of the budget alteration laws comply with the provisions of chapters I and II, the rules of which apply with the necessary adaptations.

**Comments:** Researcher: The law states the possibility of a rectifying budget, but a rectification budget is not a MYR.

**Peer Reviewer**

**Opinion:** Agree

**Government 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

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** Not produced at all

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** There is no history showing that TL has MYR except the rectification budget

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government 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

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** b.

**Sources:** No MYR has been produced or published.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** FY 2015

**Sources:** TL PFA Article 45.1 says The Government shall submit to the National Parliament and to the Chamber of Auditors of the Administrative, Fiscal, Auditors High Court the Report on the General Accounts of the state, within seven months after the end of the financial year, a report containing the financial balance sheets compiled by the Treasury, compatible with international accounting standards

**Comments:** Researcher: The YER is not published. The Ministry of Finance's website has a page on budget reporting with annual financial statements up to 2008: <https://www.mof.gov.tl/budget-spending/budget-treasury-docum...> (<https://www.mof.gov.tl/budget-spending/budget-treasury-documents/?lang=en>) It seems that YERs are produced and sent to Parliament and the Audit Court, but not published online.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Este documento existe, mas ainda não foi publicado. O Portal da Transparência também fornece informação sobre execução final do orçamento.

**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:** d.

**Sources:** TL PFA Article 45.1 stated that The Government shall submit to the National Parliament and to the Chamber of Auditors of the Administrative, Fiscal, Auditors High Court the Report on the General Accounts of the state, within seven months after the end of the financial year, a report containing the financial balance sheets compiled by the Treasury, compatible with international accounting standards.

**Comments:** Researcher: 2015 YER has not yet been published.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** n/a

**Sources:** n/a

**Comments:** Researcher: 2015 YER has not been published yet

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** n/a

**Sources:** TL PFA Article 11 stated that The Government shall assure the publication of all documents necessary to assure the disclosure and transparency of the state budget and its execution and shall use, when appropriate, the most advanced forms of communications available for this purpose.

**Comments:** Researcher: 2015 YER has not been published.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** d.

**Sources:** YER is not published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** c.

**Sources:** Article 11 of TL PFA said The Government shall assure the publication of all documents necessary to assure the disclosure and transparency of the state budget and its execution and shall use, when appropriate, the most advanced forms of communications available for this purpose. Unfortunately the YER is not available for the public.

**Comments:** Researcher: The YER (Conta Geral do Estado) is produced every year and sent to Parliament and the Audit Court, but not published.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** Government has confirmed that the YER is produced but not published. Every year, in December, the Audit Court publishes an audit report on the YER, which confirms the fact that it is produced for internal use.

**Sources:** Law 13/2009 on Budget and Financial Management says: Article 45 Final Report on the Budget 1-The Government shall submit to the National Parliament the following: a) Within three months after the end of the fiscal year, an interim report on the budget execution concerning the previous fiscal year; b) Within nine months after the end of the fiscal year, the set of financial statements compiled by the Treasury, compatible with international accounting standards, which have been audited.

**Peer Reviewer**

**Opinion:** Agree

**Government 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

**Sources:** The YER is not published.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** b.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** FY 2015

**Sources:** Lei Orgânica da Câmara de Contas do Tribunal Superior Administrativo, Fiscal e de Contas, Artigo 29.º Relatório e Parecer sobre a Conta Geral do Estado (...) 4) O relatório e parecer sobre a Conta Geral do Estado deve ser apresentado ao Parlamento Nacional até ao final do ano seguinte àquele a que respeita a Conta.

**Comments:** Researcher: AR for 2015 was published in December 2016

**Peer Reviewer**

**Opinion:** Agree

**Government 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 2015 AR was published in December 2016

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** December 2016 (no exact date)

**Sources:** [https://www.tribunais.tl/files/camara\\_contas/PARECER\\_CGE\\_201...](https://www.tribunais.tl/files/camara_contas/PARECER_CGE_201...)  
([https://www.tribunais.tl/files/camara\\_contas/PARECER\\_CGE\\_2015.pdf](https://www.tribunais.tl/files/camara_contas/PARECER_CGE_2015.pdf)) The date is not exactly recorded as it was published during Christmas and New Year holidays period.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** We regularly follow the Court website at <https://www.tribunais.tl/?q=node/54> (<https://www.tribunais.tl/?q=node/54>)

**Sources:** Lei Orgânica da Câmara de Contas do Tribunal Superior Administrativo, Fiscal e de Contas, Artigo 29.º Relatório e Parecer sobre a Conta Geral do Estado (...) 4) O relatório e parecer sobre a Conta Geral do Estado deve ser apresentado ao Parlamento Nacional até ao final do ano seguinte àquele a que respeita a Conta.

**Comments:** Researcher: The Court of Accounts' website is separate from the Government website. The report is only available on the Court of Accounts website: <https://www.tribunais.tl/?q=node/54> (<https://www.tribunais.tl/?q=node/54>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** [https://www.tribunais.tl/files/camara\\_contas/PARECER\\_CGE\\_201...](https://www.tribunais.tl/files/camara_contas/PARECER_CGE_201...)  
([https://www.tribunais.tl/files/camara\\_contas/PARECER\\_CGE\\_2015.pdf](https://www.tribunais.tl/files/camara_contas/PARECER_CGE_2015.pdf))

**Sources:** Lei Orgânica da Câmara de Contas do Tribunal Superior Administrativo, Fiscal e de Contas, Artigo 29.º Relatório e Parecer sobre a Conta Geral do Estado (...) 4) O relatório e parecer sobre a Conta Geral do Estado deve ser apresentado ao Parlamento Nacional até ao final do ano seguinte àquele a que respeita a Conta.

**Comments:** Researcher: Available only in Portuguese

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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 document is only available in pdf format

**Comments:** Researcher: N/a

**Peer Reviewer**

**Opinion:** Agree

**Government 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

**Comments:** Researcher: the document is publicly available

**Peer Reviewer**

**Opinion:** Agree

**Government 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

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** RELATÓRIO E. PARECER SOBRE A CONTA GERAL DO ESTADO DE 2015, Tribunal de Contas, Camara de Contas

**Sources:** Orgânica da Câmara de Contas do Tribunal Superior Administrativo, Fiscal e de Contas, Artigo 29.º (Relatório e Parecer sobre a Conta Geral do Estado)

**Comments:** Researcher: Available only in Portuguese

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** b.

**Sources:** n/a

**Comments:** Researcher: No Citizens version of Audit Report

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** a.

**Sources:** There is several portal of the Government to disseminated Government fiscal information, such as Ministry of Finance website, Government Portal, and Transparency portal Ministry of Finance website <https://www.mof.gov.tl/budget-spending/budget-treasury-docum...>

(<https://www.mof.gov.tl/budget-spending/budget-treasury-documents/?lang=en>) Government Portal: <http://timor-leste.gov.tl/> (<http://timor-leste.gov.tl/>) Budget transparency Portal: <http://budgettransparency.gov.tl/public/index> (<http://budgettransparency.gov.tl/public/index>)

**Comments:** Researcher: Timor-Leste Transparency Portal includes: ■ Timor-Leste Budget Transparency Portal

<http://www.budgettransparency.gov.tl/public/index?&lang=pt> (<http://www.budgettransparency.gov.tl/public/index?&lang=pt>) ■ Timor-Leste Aid

Transparency Portal <http://www.aidtransparency.gov.tl/> (<http://www.aidtransparency.gov.tl/>) ■ Timor-Leste eProcurement Portal, and

<http://www.eprocurement.gov.tl/public/indexeprt?&lang=pt> (<http://www.eprocurement.gov.tl/public/indexeprt?&lang=pt>) ■ Timor-Leste

Government Results Portal. <http://www.governmentresults.gov.tl/publicResults/index?&lan...>

(<http://www.governmentresults.gov.tl/publicResults/index?&lang=pt>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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://budgettransparency.gov.tl/public/index?&lang=en> (<http://budgettransparency.gov.tl/public/index?&lang=en>)

**Comments:** Researcher: The Transparency Portal has excel and word, pdf, HTML and XML format to download consolidated data

**Peer Reviewer**

**Opinion:** Agree

**Government 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://budgettransparency.gov.tl/public/index?&lang=en> (<http://budgettransparency.gov.tl/public/index?&lang=en>)

**Comments:** Researcher: The budget transparency portal includes data on all fiscal years from 2002 to 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** b.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** RDTL Constitution Budget and Financial Management Law Law of establishment of the Chamber of Audit All of the Law can accessed in <http://www.jornal.gov.tl/> (<http://www.jornal.gov.tl/>)

**Comments:** Researcher: Links of the Constitution at [http://www.mj.gov.tl/jornal/public/docs/ConstituicaoRDTL\\_Por...](http://www.mj.gov.tl/jornal/public/docs/ConstituicaoRDTL_Por...)

([http://www.mj.gov.tl/jornal/public/docs/ConstituicaoRDTL\\_Portugues.pdf](http://www.mj.gov.tl/jornal/public/docs/ConstituicaoRDTL_Portugues.pdf)) Law of establishment of the Chamber of Audit

<http://www.mj.gov.tl/jornal/?q=node/802> (<http://www.mj.gov.tl/jornal/?q=node/802>) Budget and Financial Management Law at

<http://www.mj.gov.tl/jornal/?q=node/851> (<http://www.mj.gov.tl/jornal/?q=node/851>)

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** b.

**Sources:** n/a

**Comments:** Researcher: The Constitution includes some guarantee for access to information, government transparency and citizens participation, but these have not been coded into law. RDTL Constitution: Artigo 40.º (Liberdade de expressão e informação) 1. Todas as pessoas têm direito à liberdade de expressão e ao direito de informar e ser informados com isenção. 2. O exercício da liberdade de expressão e de informação não pode ser limitado por qualquer tipo de censura. 3. O exercício dos direitos e liberdades referidos neste artigo é regulado por lei com base nos imperativos do respeito da Constituição e da dignidade da pessoa humana

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** The Timor-Leste PFA Article 10 on Management Instruments said that "The organisms of public administration should comply with the Official Plan of the Public Accounts, and may also use other instruments necessary to good management and control of public money and other public assets in accordance with the law".

**Comments:** Researcher: Budget Book 4A and 4B showing each Ministry to responsible to its own budget execution. Meanwhile, Book 3A and 3B also showing how the municipality or region authority managed and spent their own budget. For Infrastructure Fund, it has special legal framework to regulated which only Prime Minister, Minister of Planning and Investment Strategic and Minister of Finance have full competency to administrated even some projects are related to other ministry role.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** <http://laohamutuk.org/econ/OGE17/PropBks/PropOJE2017Bk1Oct20...>

(<http://laohamutuk.org/econ/OGE17/PropBks/PropOJE2017Bk1Oct2016en.pdf>) Book 1, page 32-33 Law 13/2009 (Budget and Financial Management) Article 43.1 The Minister of Finance shall establish classification systems in order to record budget and accounting information that facilitates the control of spending by the Government and that enables an expenditure review according to organization, function and economic category, in accordance with the cash basis classification requirements by the Financial Statistics of the Government, as prescribed by the International Monetary Fund.

**Comments:** Researcher: Budget Book 1 shows a breakdown of Government expenditures by main functions (sectors).

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** a. (100)

**Sources:** <http://laohamutuk.org/econ/OGE17/PropBks/PropOJE2017Bk1Oct20...>

(<http://laohamutuk.org/econ/OGE17/PropBks/PropOJE2017Bk1Oct2016en.pdf>) Book 1, page 32 Article 43.1 of TL PFA Stated The Minister of Finance shall establish classification systems in order to record budget and accounting information that facilitates the control of spending by the Government and that enables an expenditure review according to organization, function and economic category, in accordance with the cash basis classification requirements by the Financial Statistics of the Government, as prescribed by the International Monetary Fund.

**Comments:** Researcher: Budget Book 1 refers explicitly to functional UN/COFOG classification, but presents it only for main functions.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** <http://laohamutuk.org/econ/OGE17/PropBks/PropOJE2017Bk1Oct20...>

(<http://laohamutuk.org/econ/OGE17/PropBks/PropOJE2017Bk1Oct2016en.pdf>) Book 1: page 24 TL PFA Article 23.1 stated The Budget shall indicate the entity responsible for the budget appropriation, as well as the expenditure category.

**Comments:** Researcher: A breakdown by general economic classification is provided for spending from the Common Fund (CFTL) in Book 1. More detailed economic classification for each Ministry or Agency in Book 4A and Book 4B of the State Budget

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** a. (100)

**Sources:** Article 43.1 of TL PFA stated The Minister of Finance shall establish classification systems in order to record budget and accounting information that facilitates the control of spending by the Government and that enables an expenditure review according to organization, function and economic category, in accordance with the cash basis classification requirements by the Financial Statistics of the Government, as prescribed by the International Monetary Fund.

**Comments:** Researcher: The Timor-Leste Budget economic classification is complied with IMF 1986 GFS Standard. See 2014 PEFA report (page 29): <https://pefa.org/sites/default/files/assements/comments/TL-M...> (<https://pefa.org/sites/default/files/assements/comments/TL-May14-PFMPR-Public.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** c. (33)

**Sources:** <http://laohamutuk.org/econ/OGE17/PropBks/PropOJE2017Bk6Oct20...>

(<http://laohamutuk.org/econ/OGE17/PropBks/PropOJE2017Bk6Oct2016en.pdf>) See Book 6 of the 2017 budget proposal

**Comments:** Researcher: Only Special Funds (Infrastructure Fund and Human Capital Development Fund) present expenditure for individual programs.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Sim, Alguns anos atrás, só os fundos infraestruturas e fundo desenvolvimento capital humano que apresentavam despesas por programa. A partir de 2017 mais 10 Ministerios tambem apresentarão o orçamento por programa como mencionado no livro 2 e livru 4.

**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:** b. (67)

**Sources:** See Books 3A, 4A and 4B and 5. No multi-year data are presented for functional classification. Law 13/2009, Article 3.2 and 3.3 said 2 – The drafting of the budget indicated in the previous paragraph shall be inserted within the multiyear perspective determined by the requirements of financial stability. 3 – The State Budget may include programs, projects or activities that imply multiyear charges, presenting the total expense foreseen for each and, with indicative character, for at least the next two years.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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 by program are provided only for Special Funds in Books 1 and 6. Book 6: pp 21ff

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** In section 2.6 of Budget Book 1, the Government showing how much taxes were collected by the Government for the previous years and will be collected in the next 4 years. see Table 2.6.2.1.1: Total Tax Revenue 2015 – 2021, (\$m)

**Comments:** Researcher: TL PFA Article 22.3(l) stated that the Budget content should include "Estimated cost of previous uncollected revenues, tax or customs benefits expressly foreseen by law, attributed to services without administrative and financial autonomy and to autonomous services and funds by expenditure programs related with the activity covered by the tax or customs benefits;"

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** Section 2.6 of Book 1, see Table 2.6.2.1.1: Total Tax Revenue 2015 – 2021, (\$m)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The relevant information is provided in tables 2.6.2.2.1, 2.6.2.4.1, and 2.6.3.1.1.

**Government 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:** a. (100)

**Sources:** See Book 1: Table 2.6.2.1.1: Total Tax Revenue 2015 – 2021, (\$m) of the 2017 Proposed State Budget

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The relevant information is provided in tables 2.6.1.1 and 2.6.2.1.

**Government 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:** a. (100)

**Sources:** See section 2.6 in Book 1 of the 2017 Proposed State Budget on Table 2.6.2.1.1: Total Tax Revenue 2015 – 2021, (\$m) and Table 2.6.2.2.1: Fees and Charges Projections 2015 – 2021, (\$000's)

**Comments:** Researcher:

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** There is also table 2.6.2.4.1 on agencies

**Government Reviewer**

**Opinion:** Agree

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

- 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 2017 Proposed Budget Book 1 Sections 2.5.4 and 2.7 contain very detailed information on the seven external loans currently contracted by the government. The Government has only started borrowing money for infrastructure projects in 2012.

**Comments:** Researcher: Page 48 of Book 1 (total government debt): "To date, the Government has signed seven loan packages, totaling approximately \$321 million, in support of infrastructure projects with high social and economic returns. However, because the loan funds are disbursed directly as a function of project progress, and because some of the projects are still in their early stages, actual public debt incurred as of July 2016 amounted to \$59.7 million." New borrowing is shown in Table 2.7.3.1 on page 51. Interest payments are shown for each loan, on pages 49-51 of Book 1.



**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** a. (100)

**Sources:** See 2017 Proposed Budget Book 1 Table 2.7.3.2 contains very detailed information about all loans incurred by the government, well beyond core elements.

**Comments:** Researcher: TL PFA Article 20.1 stated – In the annual public revenue and expenditure estimates submitted to the Parliament, the Government shall specify the amount it expects to receive from borrowings and grants during the financial year, in order to fund State expenses.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** See 2017 Proposed Budget Book 1, 2.3: Economic Overview, page 10-17

**Comments:** Researcher: TL PFA Article 22.2(a) The general information on the budget shall include: a) An internal and external macroeconomic study

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** c. (33)

**Sources:** The EBP contains a sensitivity analysis of the impact of oil price fluctuations on Estimated Sustainable Income, which determines petroleum revenues financing the budget. See Proposed Budget Book 1, Figure 2.6.3.2.2: Sensitivity Analysis – Estimated Sustainable Income (\$m) on Petroleum Fund.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Section 2.5 in Budget Book 1 presents information on new policy measures and their impact on expenditures. See for example pages 25-27.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** The section cited in the source is a narrative description of expenditure. It does not distinguish new policy proposals.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** In fact, information provided by the Government covers both existing measures and new measures. Answer A is confirmed.

**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:** See section 2.6 of Budget Book 1

**Comments:** Researcher: More than 80% of revenue in Timor Leste comes from petroleum. Information explaining policy measures and their impact on revenues for taxes, fees & charges, interest and autonomous agencies is provided in section 2.6.2. Information on management of the Petroleum Fund and its contribution to government revenues is provided in section 2.6.3.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** b. (67)

**Sources:** The info is provided for economic and administrative classification in Books 1 and 4A/4B. No past information using functional classification is provided.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** c. (33)

**Sources:** BY-1 information by program is limited to Special Funds.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Sim, mas em 2017 aumentou 10 instituições e agências por baixo, proposta de orçamento por programas. Isso pode ser visto no livro de orçamento (Livro 2 e Livro 4A e 4B)

**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:** 2016 figures in Budget Book 1 appear as adjusted estimates, signaling that they reflect actual expenditures.

**Comments:** Researcher: TL PFA Article 22.2(d) Budget deficit or surplus concerning the previous financial year, transported into the financial year corresponding to the State Budget Law;

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** b. (67)

**Sources:** See Budget Books 4A and 4B on administrative and economic classification. Information on past expenditure by functional classification is not provided.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** c. (33)

**Sources:** Book 6 includes information on past expenditure (BY-2 and earlier) by program but only for Special Funds.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** 2015 figures are shown as actual in all tables.

**Comments:** Researcher: TL PFA Article 45 Final report on the General State Accounts Budget 1. The Government shall submit to the National Parliament and to the Chamber of Auditors of the Administrative, Fiscal, Auditors High Court the Report on the General Accounts of the state, within seven months after the end of the financial year, a report containing the financial balance sheets compiled by the Treasury, compatible with international accounting standards.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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 2017 Proposed Budget Book 1 at [https://www.mof.gov.tl/wp-content/uploads/2016/10/Final\\_BB1\\_...](https://www.mof.gov.tl/wp-content/uploads/2016/10/Final_BB1_...) ([https://www.mof.gov.tl/wp-content/uploads/2016/10/Final\\_BB1\\_English.pdf](https://www.mof.gov.tl/wp-content/uploads/2016/10/Final_BB1_English.pdf)) Section 2.5

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The section cited in the source box is wrong (section 2.5 of Budget Book 1 is about Expenditure). The correct reference is section 2.6

**Government Reviewer**

**Opinion:** Agree

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

- 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:** a. (100)

**Sources:** See 2017 Proposed Budget Book 1, Table 2.6.2.1.1: Total Tax Revenue 2015 – 2021, (\$m)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The table cited in the source can be misleading. The question refers to revenue as a whole not only tax. The entire section 2.6 includes information (tables) accounting for all revenue items.

**Government Reviewer**

**Opinion:** Agree

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

- 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:** Revenue figures for 2016 are shown as projected, signaling an update from original estimates.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Section 2.6 which includes information (tables) accounting for all revenue items should be cited as specific reference.

**Government Reviewer**

**Opinion:** Agree

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

- 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:** See 2017 Proposed State Budget Book 1, Table 2.6.2.1.1: Total Tax Revenue 2015 – 2021, (\$m)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The table cited in the source can be misleading. The question refers to revenue as a whole not only tax. The entire section 2.6 includes information (tables) accounting for all revenue items.

**Government Reviewer**

**Opinion:** Agree

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

- 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:** a. (100)

**Sources:** See 2017 Proposed State Budget Book 1, Table 2.6.2.1.1: Total Tax Revenue 2015 – 2021, (\$m)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The table cited in the source can be misleading. The question refers to revenue as a whole not only tax. The entire section 2.6 includes information (tables) accounting for all revenue items.

**Government Reviewer**

**Opinion:** Agree

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

- 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:** 2015 figures are shown as actual in all tables.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** a. (100)

**Sources:** See 2017 Proposed State Budget Book 1, Table 2.1.3.1 Fiscal Table and Table 2.7.3.2 Loan Agreement Summary

**Comments:** Researcher: Info on total debt for BY-1 can be found in table 2.1.3.1. New borrowing can be calculated from the same table. Interest payments are not included, but are generally still very small. Table 2.7.3.2 includes a number of details about the loan agreements that the government has signed, including interest rates, maturity, etc.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** See table 2.1.3.1 on page 4 of Book 1 (Borrowing/Loans) 2015 (BY-2) data are shown as actuals.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** Budget Book 1, pages 44-46 <http://laohamutuk.org/econ/OGE17/PropBks/PropOJE2017Bk1Oct20...>

(<http://laohamutuk.org/econ/OGE17/PropBks/PropOJE2017Bk1Oct2016gen.pdf>) Details of the purpose, income, expenditure, etc. of the Petroleum Fund are provided, alongside some details of the investment strategy, total assets, etc.

**Comments:** Researcher: Although TL PFA Article 4 Unity and universality said that "The State Budget is unitary and covers all revenues and expenses of the services and bodies of the State which do not have administrative and financial autonomy, as well as of autonomous services and funds", we can consider the Petroleum Fund as an extra-budgetary fund which is managed by the Central Bank. As reported by the IMF: "The Petroleum Fund is

the only extra-budgetary fund. It is not part of the budget but information on revenues and expenditures and other financial aspects is extensively available in the budget documents" <https://www.imf.org/en/Publications/CR/Issues/2016/12/31/Tim...> (<https://www.imf.org/en/Publications/CR/Issues/2016/12/31/Timor-Leste-Report-on-Observance-of-Standards-and-Codes-ROSC-Fiscal-Transparency-Module-24376>) (page 5) Preamble of Timor-Leste Petroleum Fund stated "O Fundo Petrolífero deve contribuir para uma gestão sensata dos recursos petrolíferos para benefício da geração actual e das gerações vindouras. O Fundo Petrolífero será uma ferramenta que irá contribuir para uma boa política fiscal, em que se considere e pondere devidamente os interesses a longo prazo dos cidadãos de Timor-Leste."

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The Petroleum Fund is the only extra-budgetary fund formally established in TL, and the main source of budget revenue for the country and the predominant item in the Consolidated Fund. There may be de facto extra-budgetary funds, albeit of of smaller magnitude, established by autonomous budgetary entities.

**Government 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:** b.

**Sources:** n/a

**Comments:** Researcher: There is no consolidated report of government finances in the EBP.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Information on revenues of the Petroleum Fund and transfers to the Consolidated Fund observe a systematic and comprehensive reporting framework which is publicly available. The Petroleum Fund is one of the main sources of deficit financing of the Budget in TL.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Information on the Petroleum Fund is available, but not presented on a consolidated basis.

**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:** e.

**Sources:** The Timorese budget system is still centralized in the Central Government responsibility. The only regional has power to use or managing its own budget without central Government Control is budget for Autonomy Region of Oecusse, as specified in Proposed Budget Book 3C.

**Peer Reviewer**

**Opinion:** Agree

**Government 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: No

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** c. (33)

**Sources:** Book 4-B includes details of some transfers, but with no narrative discussion. Transfers to the National Oil Company, TimorGAP, EP, National Petroleum Authority and Institute for Petroleum and Geologist are allocated through the budget of the Ministry of Petroleum and Mineral Resources, under Public Transfer Category.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** d.

**Sources:** n/a

**Comments:** Researcher: Information related to quasi-fiscal activities is not presented.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**39:** Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (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:** d.

**Sources:** Information on financial assets related to the TL Petroleum Fund asset can be found on the Central Bank website (<https://www.bancocentral.tl/en/go/about-petroleum-fund> (<https://www.bancocentral.tl/en/go/about-petroleum-fund>)), where quarterly and annual PF reports can also be found. Information on financial assets however is not included in the EBP and supporting documents

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**40:** Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (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:** d.

**Sources:** n/a

**Comments:** Researcher: information related to nonfinancial assets is not presented.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** d.

**Sources:** The 2013 PEFA assessment confirms that arrears are supposed to be low, but also that there is a lack of information on their real status. No information on arrears is included in the EBP and supporting documents.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**42:** Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (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:** d.

**Sources:** n/a

**Comments:** Researcher: No information is provided on contingent liabilities.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** d.

**Sources:** Information related to future liabilities and the sustainability of finances over the longer term is not presented.

**Comments:** Researcher: Maximum projections extend to the next five years

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** a. (100)

**Sources:** See 2017 Proposed Budget Book 5 for Development Partners support

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** d.

**Sources:** Information related to tax expenditures is not presented. See 2017 Proposed Budget Book 1

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** e.

**Sources:** <http://www.mj.gov.tl/jornal/?q=node/851> (<http://www.mj.gov.tl/jornal/?q=node/851>)

**Comments:** Researcher: Article 6 of the TL Budget and Financial Management Law (13/2009) says: "The product of any head of revenue cannot be allocated for covering pre-identified expenses"

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** It would appear that there are no earmarked revenues in the T-L Budget. Perhaps the researcher can verify this in which case the answer 'e' would be more accurate.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Answer E is correct. According to the national law, earmarked revenue cannot take place.

**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:** c. (33)

**Sources:** Some general statements are provided in Budget Book 1 on the linkages between the budget, the Strategic Development Plan and the SDGs, but the actual linkages with spending are less clear.

**Comments:** Researcher: The Government of Timor-Leste's policies as guided by Strategic Development Plan are laid out in the Annual State Budget, with the long-term objective to become an upper middle income country by 2030. Achieving this goal, the Government is investing in infrastructure and key economic sectors including tourism, health, education and agriculture. Budget Book 1 for 2017 summarizes the plans on pursuing these policies for the coming fiscal year.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** c. (33)

**Sources:** Many programs and policy initiatives include estimates for a multi-year period, but the linkages between spending and policy priorities are not always clear.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** Budget Book 2 Annual Action Plans includes some non financial data on inputs

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** b. (67)

**Sources:** Budget Book 2 on Annual Action Plans includes expected results for each activity/program by ministry, though in most cases these do not seem to cover the whole budget or all programs.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** b. (67)

**Sources:** Annual Action Plans include results targets for most activities.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** See section 2.5.2.3 in Budget Book 1.

**Comments:** Researcher: This section includes mention of specific government programs: "\$153.3 million to the Ministry of Social Solidarity towards social programs, including the veterans', old age and disability pension schemes, Bolsa de Mãe, victims of natural disasters and for the medical treatment of veterans. These programs support vulnerable and deserving groups and contribute to reducing poverty."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** d.

**Sources:** No timetable is released by Government.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** O calendário existe, mas não é publicado.

**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:** d.

**Sources:** n/a

**Comments:** Researcher: A PBS was not published for FY 2017.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Sim, este documento não existe. Em Timor Leste têm um documento semelhante - apresentado na Jornada Orçamental - com o documento pre-orçamental que explica sobre perspectiva económica com estimativas nominal do PIB, a taxa de inflação, plano estratégico de desenvolvimento, etc. Este processo finalmente determina as prioridades nacionais e o envelope fiscal em agregado.

**Researcher response:** The government presents powerpoint slides during the Jornada Orçamental, but these are not sufficient as a PBS, and are not published on the Ministry's website.

**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:** d.

**Sources:** n/a

**Comments:** Researcher: A PBS was not published for FY 2017.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** d.

**Sources:** Not applicable

**Comments:** Researcher: The government did not produce a PBS for FY 2017.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** d.

**Sources:** n/a

**Comments:** Researcher: The government did not produce a PBS for FY 2017.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** b.

**Sources:** n/a

**Comments:** Researcher: The government did not produce a PBS for FY 2017.



**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- 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:** b. (67)**Sources:** <https://www.mof.gov.tl/category/documents-and-forms/budget-d...> (<https://www.mof.gov.tl/category/documents-and-forms/budget-documents/2016-state-budget/?lang=en>) See Books 3A-B, 4A-B and 6. Estimates by functional classification are not presented.**Peer Reviewer****Opinion:** Agree**Government 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:** c. (33)**Sources:** <https://www.mof.gov.tl/category/documents-and-forms/budget-d...> (<https://www.mof.gov.tl/category/documents-and-forms/budget-documents/2016-state-budget/?lang=en>) Program spending is available only for Special Funds (Book 6).**Peer Reviewer****Opinion:** Agree with Comments**Comments:** Budget Book 3A - Infrastructure Fund - is also presented by programme. Together with Budget Book 6 - Special Fund - they account for approximately 430 million USD which is indeed below 2/3 of the total 1.5 billion expenditure envelope.**Government 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:** <https://www.mof.gov.tl/category/documents-and-forms/budget-d...> (<https://www.mof.gov.tl/category/documents-and-forms/budget-documents/2016-state-budget/?lang=en>) See Book 1: Table 2.6.2.1.1: Total Tax Revenue 2014 – 2020 (\$m)**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Budget Book 1 cited the sources of revenue in Table 2.1.1 (Fiscal Table) and in more detail in chapter 2.6 (Revenues).

**Government 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:** <https://www.mof.gov.tl/category/documents-and-forms/budget-d...> (<https://www.mof.gov.tl/category/documents-and-forms/budget-documents/2016-state-budget/?lang=en>) See Book 1 - Section 2.6

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** [https://www.mof.gov.tl/wp-content/uploads/2016/10/Final\\_Fina...](https://www.mof.gov.tl/wp-content/uploads/2016/10/Final_Fina...) ([https://www.mof.gov.tl/wp-content/uploads/2016/10/Final\\_Final\\_BB1\\_Final\\_English\\_01Fev2017.pdf](https://www.mof.gov.tl/wp-content/uploads/2016/10/Final_Final_BB1_Final_English_01Fev2017.pdf)) See Book 1. Section 2.7 in particular contains very detailed information on the seven external loans currently contracted by the government.

**Comments:** Researcher: Page 62 of Book 1 (total government debt): "To date, the Government has signed seven loan packages, totaling approximately \$321 million, in support of infrastructure projects with high social and economic returns. However, because the loan funds are disbursed directly as a function of project progress, and because some of the projects are still in their early stages, actual public debt incurred as of July 2016 amounted to \$59.7 million." New borrowing is shown in Table 2.7.3.1 on page 65 Interest payments are shown for each loan, on pages 63-65 of Book 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** b. (67)

**Sources:** [https://www.mof.gov.tl/wp-content/uploads/2017/02/Livru\\_Mata...](https://www.mof.gov.tl/wp-content/uploads/2017/02/Livru_Mata...) ([https://www.mof.gov.tl/wp-content/uploads/2017/02/Livru\\_Matadalan\\_2017.pdf](https://www.mof.gov.tl/wp-content/uploads/2017/02/Livru_Matadalan_2017.pdf))

**Comments:** Researcher: Expenditure and revenue totals, page 2 Main policy initiatives, pages 9-10 Contact information, page 15 There is no information on macroeconomic forecast, but there are other elements beyond the core, such as detailed explanations of how the budget process works and transfers to municipalities.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** c. (33)

**Sources:** The CB is disseminated only via internet

**Comments:** Researcher: Law 13/2009 Article 11 Publication - The Government shall assure the publication of all documents necessary to assure the disclosure and transparency of the state budget and its execution and shall use, when appropriate, the most advanced forms of communications available for this purpose.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Este documento além de publicar no web site foi também distribuido a todas as Instituições e todos sucos nos municipios

**Researcher response:** The CB was only published on the government website. Prints were distributed only to Parliamentarians and other government offices. There is no evidence that it was distributed to the media or through any other means.

**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:** The executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

**Peer Reviewer**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Agree

**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:** c. (33)

**Sources:** A Citizen Budget is published only for the enactment stage of the budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** d.

**Sources:** n/a

**Comments:** Researcher: No In-Year Reports were published on time during 2016, and the budget transparency portal is often non-functioning.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Budget Transparency Portal could be used as a source of information on budget execution. It is functioning well but some time it has connectivity problems from Timor Telecom.

**IBP comment:** Repeated attempts to access info via the Transparency Portal have shown that it cannot be considered as a reliable source of budget execution information. Also, it only provides accumulated spending, and therefore cannot be used to access spending for specific periods.

**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:** d.

**Sources:** n/a

**Comments:** Researcher: No In-Year Reports were published on time during 2016, and the budget transparency portal is often non-functioning.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** b.

**Sources:** n/a

**Comments:** Researcher: No In-Year Reports were published on time during 2016, and the budget transparency portal is often non-functioning.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** b.

**Sources:** n/a

**Comments:** Researcher: No In-Year Reports were published on time during 2016, and the budget transparency portal is often non-functioning.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** d.

**Sources:** n/a

**Comments:** Researcher: No In-Year Reports were published on time during 2016, and the budget transparency portal is often non-functioning.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Repeated attempts to access info via the Transparency Portal have shown that it cannot be considered as a reliable source of budget execution information. Also, it only provides accumulated spending, and therefore cannot be used to access spending for specific periods.

**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:** b.

**Sources:** n/a

**Comments:** Researcher: No In-Year Reports were published on time during 2016, and the budget transparency portal is often non-functioning.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** d.

**Sources:** n/a

**Comments:** Researcher: No In-Year Reports were published on time during 2016, and the budget transparency portal is often non-functioning.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** d.

**Sources:** n/a

**Comments:** Researcher: No In-Year Reports were published on time during 2016, and the budget transparency portal is often non-functioning.

**Peer Reviewer**

**Opinion:** Agree

**Government 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 was published in 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Please consider the Budget Transparency Portal as a source of information for the Mid-Year Review.

**IBP comment:** Unfortunately the Budget Transparency Portal cannot be considered as a source of information for the MYR given its unreliability.

**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 was published in 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government 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 was published in 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government 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 was published in 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government 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 was published in 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government 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 was published in 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government 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 was published in 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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 was published in 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** d.

**Sources:** The Year End Report for 2015 was produced for internal use only.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** - Este documento existe mas ainda não é publicado - Please consider the Budget Transparency Portal as a source of information for the YER.

**IBP comment:** The Budget Transparency Portal cannot be used as a source of information for the YER, given its unreliability.

**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:** d.

**Sources:** The Year End Report for 2015 was produced for internal use only.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** d.

**Sources:** The Year End Report for 2015 was produced for internal use only.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** d.

**Sources:** The Year End Report for 2015 was produced for internal use only.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** b.

**Sources:** The Year End Report for 2015 was produced for internal use only.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** d.

**Sources:** The Year End Report for 2015 was produced for internal use only.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** d.

**Sources:** The Year End Report for 2015 was produced for internal use only.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** The Year End Report for 2015 was produced for internal use only.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** d.

**Sources:** The Year End Report for 2015 was produced for internal use only.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** d.

**Sources:** The Year End Report for 2015 was produced for internal use only.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** The Year End Report for 2015 was produced for internal use only.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** d.

**Sources:** The Year End Report for 2015 was produced for internal use only.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** b.

**Sources:** The Year End Report for 2015 was produced for internal use only.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** b. (67)

**Sources:** The Camara de Contas carries out financial and compliance audits. See examples of SAI audit report at [http://www.tribunais.tl/files/relatorios\\_auditoria/2016\\_RELA...](http://www.tribunais.tl/files/relatorios_auditoria/2016_RELA...) ([http://www.tribunais.tl/files/relatorios\\_auditoria/2016\\_RELATORIO\\_ADN.pdf](http://www.tribunais.tl/files/relatorios_auditoria/2016_RELATORIO_ADN.pdf)) and SAI opinion on 2015 General State Account [http://www.tribunais.tl/files/camara\\_contas/PARECER\\_CGE\\_2015...](http://www.tribunais.tl/files/camara_contas/PARECER_CGE_2015...) ([http://www.tribunais.tl/files/camara\\_contas/PARECER\\_CGE\\_2015.pdf](http://www.tribunais.tl/files/camara_contas/PARECER_CGE_2015.pdf))

**Comments:** Researcher: Preâmbulo - Orgânica da Câmara de Contas do Tribunal Superior Administrativo, Fiscal e de Contas Nos termos da Constituição, compete ao Tribunal Superior Administrativo, Fiscal e de Contas, como instância única, a fiscalização da legalidade das despesas públicas e o julgamento das contas do Estado. Determina ainda a Lei Fundamental que, no âmbito da organização económica e financeira, a execução do Orçamento é fiscalizada pelo Tribunal Superior Administrativo, Fiscal e de Contas e pelo Parlamento Nacional.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** See esp. Chapters 5 and 6 of the 2015 Audit Report [https://www.tribunais.tl/files/camara\\_contas/PARECER\\_CGE\\_201...](https://www.tribunais.tl/files/camara_contas/PARECER_CGE_201...) ([https://www.tribunais.tl/files/camara\\_contas/PARECER\\_CGE\\_2015.pdf](https://www.tribunais.tl/files/camara_contas/PARECER_CGE_2015.pdf))

**Comments:** Researcher: The relevant legislation states that all Government expenditures should be included in the audit. Law 13/2009 Artigo 145.º (Orçamento Geral do Estado) 3. A execução do Orçamento é fiscalizada pelo Tribunal Superior Administrativo, Fiscal e de Contas e pelo Parlamento Nacional.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** d.

**Sources:** The provisions of Article 22 of the Petroleum Fund law no. 9/2005 require the Central Bank's Internal Auditor to perform an audit of the Fund every six months.

**Comments:** Researcher: Article 2 of TL Petroleum Fund Law states - "Independent Auditor" means an internationally recognized accounting firm appointed for the purpose of auditing the Government accounts as set out in the Timor-Leste law until the administrative, tax and audit courts is established, or thereafter an internationally recognized accounting firm appointed pursuant to Article 34. Deloitte Touche Tohmatsu is the independent auditor contracted by the Timor-Leste to audit the financial statement of the Petroleum Fund. Despite the establishment of the Audit Court, the audit of the Petroleum Fund is still carried out by a commercial auditing firm.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** The Petroleum Fund is audited by a commercial auditor.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Answer D has been accepted based on the peer reviewer's comments, and the comments revised to reflect this.

**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:** b.

**Sources:** [https://www.tribunais.tl/files/camara\\_contas/PARECER\\_CGE\\_201...](https://www.tribunais.tl/files/camara_contas/PARECER_CGE_201...)  
([https://www.tribunais.tl/files/camara\\_contas/PARECER\\_CGE\\_2015.pdf](https://www.tribunais.tl/files/camara_contas/PARECER_CGE_2015.pdf)) No executive summary is included in the AR.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** d.

**Sources:** The executive does not report on steps it has taken to address audit findings.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** a. (100)

**Sources:** Article 7.1(a) of organic law of the Chamber of Auditors - The Administrative, Fiscal, Auditors High Court stated - The following shall be published in the Official Journal: a) The report and opinion on the General Account of the State; [https://www.tribunais.tl/files/camara\\_contas/PARECER\\_CGE\\_2015.pdf](https://www.tribunais.tl/files/camara_contas/PARECER_CGE_2015.pdf) See Section 11 page 78

**Comments:** Researcher: The report is subject to the Parliament as TL PFA Article 42 stated - The Administrative, Fiscal, Auditors High Court or until this body has been established, the entity established in article 164 of the Constitution, shall transmit to the National Parliament, under the terms of the organic law of the Chamber of Auditors of that Court [Law no. 9/2011 of 17 August], the report and opinion on the General State Accounts.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The researcher should also refer to the Communication produced by Committee C on audit recommendations.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** We could not find the Communication referred to by the peer reviewer.

**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:** d.

**Sources:** No IFI in Timor-Leste

**Comments:** Researcher: We only have a Budget Revision Committee which composed by several ministries under responsibility of the Ministry of Finance

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** d.

**Sources:** No IFI in TL



**Comments:** Researcher: No IFI in Timor-Leste

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** d.

**Sources:** No IFI in TL

**Comments:** Researcher: No IFI in TL

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** d.

**Sources:** no IFI in TL

**Comments:** Researcher: No IFI in TL

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** d.

**Sources:** No any legislative committee debate budget before the Government submitted officially its own budget proposal to the Parliament based on Timor-Leste PFA's Article 30.1 as stated "The Government shall present to the National Parliament by the 15 October the draft Budget Law for the following financial year."

**Comments:** Researcher: The Budget Committee in Parliament would opening hearings with its own stakeholder after receiving the budget proposal from the Government through the President of Parliament. Before that, the only opportunity for the some MPs to involved on the budget process is when the Yellow Road Workshop or Jornadas Orcamentais held by Ministry of Finance.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** Timor-Leste PFA Article 30.1 stated "The Government shall present to the National Parliament by the 15 October the draft Budget Law for the following financial year."

**Comments:** Researcher: The time limited indicated in the Article 30.1 does not apply in the following circumstances (Article 30.2): a) The acting government has tended its resignation; b) The new Government enters into office ; c) The legislature is concluded.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The researcher needs to provide evidence to support the answer not merely to quote the legal requirement.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** As in 2016 the 15th of October fell on a Saturday, the Government submitted its 2017 proposed budget earlier, on 13 October. See Parliament press release at <http://www.laohamutuk.org/econ/OGE17/PNGovEntregaOJE2017-130...> (<http://www.laohamutuk.org/econ/OGE17/PNGovEntregaOJE2017-130Oct2016te.pdf>)

**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:** b. (67)

**Sources:** The 2017 budget was approved by the Parliament on 9 December 2016

**Comments:** Researcher: See <http://www.laohamutuk.org/econ/OGE17/GovFinalApproval9Dec201...> (<http://www.laohamutuk.org/econ/OGE17/GovFinalApproval9Dec2016te.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** the Timor-Leste Constitution- Artigo 145.º (Orçamento Geral do Estado) 1. O Orçamento Geral do Estado é elaborado pelo Governo e aprovado pelo Parlamento Nacional. 2. A lei do Orçamento deve prever, com base na eficiência e na eficácia, a discriminação das receitas e a discriminação das despesas, bem como evitar a existência de dotações ou fundos secretos. 3. A execução do Orçamento é fiscalizada pelo Tribunal Superior Administrativo, Fiscal e de Contas e pelo Parlamento Nacional.

**Comments:** Researcher: The Parliament has unlimited authority to change the size of the budget but it depends on the majority voter from the MPs. The different political preferences among the MPS become a challenging issue for Parliament to using it own power to change the executive budget proposal

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** It is important to note that the Budget and Financial Management Law No. 13/2009 does not make any specific provisions about the authority of the Parliament to change the EBP.

#### Government Reviewer

**Opinion:** Agree

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

- 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:** Legislative amendments are legally binding and should be included in the Budget as the Parliament has full authority to approve the budget. See <http://laohamutuk.org/econ/OGE17/16OGE17.htm#plenary> (<http://laohamutuk.org/econ/OGE17/16OGE17.htm#plenary>) for a detailed discussion of discussions on the budget proposal in Parliament and of approved amendments.

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Agree

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

- 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:** The Committee C of Parliament is responsible to the public finance process in Parliament. Prior to the Plenary discussion the Committee will submitted its report and read it in the plenary. Report and opinion from Parliamentary standing committees on 2017 budget proposal, 22 Nov. 2016. See <http://www.laohamutuk.org/econ/OGE17/ComCParecerOJE2017ptOCR...>

(<http://www.laohamutuk.org/econ/OGE17/ComCParecerOJE2017ptOCR.pdf>)

**Comments:** Researcher: Some of the Committees recommendations has adopted in the Committee of C report to the Plenary but its depend on the majority voter in Parliament, especially if the Parties supporter of the Government has convinced.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** c. (33)

**Sources:** See this link for the Parliament Committees hearings schedule: <http://www.laohamutuk.org/econ/OGE17/CalendarioPNOGE2017.pdf> (<http://www.laohamutuk.org/econ/OGE17/CalendarioPNOGE2017.pdf>)

**Comments:** Researcher: When the Government submits its budget proposal to the Parliament, Parliamentary Committees - including sector ones - hold public hearings. Each Committee in the Parliament organizes its own public hearings and invites stakeholders for the hearings. In 2016, committees had between 26 October and 14 November to organize hearings and produce reports. Their recommendations are included in the final report presented by the Finance Committee: <http://www.laohamutuk.org/econ/OGE17/ComCParecerOJE2017ptOCR...> (<http://www.laohamutuk.org/econ/OGE17/ComCParecerOJE2017ptOCR.pdf>) But the report is not available on the Parliament's website, although it was made available on La'o Hamutuk website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** Article 145.3 of TL Constitution - A execução do Orçamento é fiscalizada pelo Tribunal Superior Administrativo, Fiscal e de Contas e pelo Parlamento Nacional

**Comments:** Researcher: The Committees have responsibility to monitor and oversee budget execution. Not all of the Parliamentarian findings are reported on. In some cases, Parliament called the Minister or Government officer responsible to the project to appeared before the Plenary inquiry to answer the findings of the MPs. During the State Budget discussion in the Parliament, the Committees, especially on public finance, and infrastructure submitted their reports to the plenary and at the same time can be accessed by the public. For example: <http://www.laohamutuk.org/econ/OGE16/Ret/RelComEOR2016en.pdf> (<http://www.laohamutuk.org/econ/OGE16/Ret/RelComEOR2016en.pdf>) for

infrastructure and <http://www.laohamutuk.org/econ/OGE16/Ret/RelComCOR2016en.pdf>  
(<http://www.laohamutuk.org/econ/OGE16/Ret/RelComCOR2016en.pdf>) for Public Finance

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** d.

**Sources:** Timor-Leste PFA Article 38.1 states "The Government is responsible for altering the budgets of services without administrative and financial autonomy under a Ministry or Secretariat of State, provided that the amount of the transfer does not exceed 20% of the budget appropriation from which the amount is transferred." This gives the government large autonomy to modify the budget during execution.

**Comments:** Researcher: Virements are allowed if the amount does not exceed 20% of the budget appropriation from which the amount is transferred without asking for Parliamentary approval. The Minister of Finance has more power to decide the implementation of the Infrastructure Fund without seeking Parliament's approval.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** Timor-Leste Petroleum Fund Law Article 9 Transfers in excess of the Estimated Sustainable Income No transfers from the Petroleum Fund in excess of the Estimated Sustainable Income can be made in any fiscal year unless the Government presents in advance to the National Parliament: a) The reports referred to in paragraphs a) and b) of the preceding article; b) A report estimating the amount the Estimated Sustainable Income for fiscal years thereafter will be reduced, by virtue of a transfer from the Petroleum Fund which exceeds the Estimated Sustainable Income. c) An auditor's report which certifies the estimates of reduction in the Estimated Sustainable Income referred to in paragraph b) of this Article; d) Justification of the reasons that it is considered in the long-term interest of Timor-Leste, to transfer an amount greater than the Estimated Sustainable Income.

**Comments:** Researcher: Even the actual petroleum revenues is exceeded the projection in the budget, the Government is not allowed to spend the exceed revenues without budget rectification process.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The researcher should reinforce the answer by providing evidence to support that the executive obtains approval from the legislature for spending excess revenues in practice.

**Government 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:** The law is not clear on spending reductions, and there are no cases of that happening in practice in recent years. The 2016 supplementary budget was introduced to increase spending and not reduce it. Art 40 of Law 13/2009, however, seems to give the executive powers to withhold spending "in the interest of prudent financial management".

**Comments:** Researcher: see the sources

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** d.

**Sources:** Since 2013, no public hearings have been held by Parliament on the Audit Report

**Comments:** Researcher: During the second legislative period, the Committee C of Parliament invited NGOs like La'o Hamutuk to provide a comment and testify before the Parliament on the Audit Report. Unfortunately no such public hearings have been held since the third legislative period has come into office.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** The President of Republic has competence to appoint the head of SAI which has been chosen among and by judges of the Court of Accounts. Based on our constitution, the President of Republic is not a head of the executive. Therefore, the independence of the SAI head is guaranteed.

**Comments:** Researcher: Lei Orgânica da Câmara de Contas do Tribunal Superior Administrativo, Fiscal e de Contas, Artigo 15.º Nomeação dos Juízes  
1. O Presidente do Tribunal Superior Administrativo, Fiscal e de Contas é eleito para um mandato de 4 anos de entre e pelos respectivos Juízes e empossado pelo Presidente da República

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** Only the President of the Republic has competence to appoint or remove the head of the SAI. The Parliament has a role to ratify the President's appointment.

**Comments:** Researcher: Based on our constitution, the President of Republic is not the head of the executive, and that is a guarantee of the SAI's independence.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** a. (100)

**Sources:** Article 60 of Law 9/2011

**Comments:** Researcher: The Court's plenary decides on the Court's budget and annual plans (Art 60.c), which is then incorporated into the State Budget

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** See Law No. 9/2011 "Orgânica da Câmara de Contas do Tribunal Superior Administrativo, Fiscal e de Contas" Law 9/2011 clearly establishes the independent mandate of the Court.

**Comments:** Researcher:

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** d.

**Sources:** The audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** d.

**Sources:** TL PFA Article 42 - The Administrative, Fiscal, Auditors High Court or until this body has been established, the entity established in article 164 of the Constitution, shall transmit to the National Parliament, under the terms of the organic law of the Chamber of Auditors of that Court [Law no. 9/2011 of 17 August], the report and opinion on the General State Accounts.

**Comments:** Researcher: No records show how many times the head of the SAI has taken part in hearings in Parliament. As the head of the SAI is appointed by the President of Republic, he/she meets with the President more frequently than with Parliament, even if the Court has the obligation to send its own reports to Parliament.

**Peer Reviewer**

**Opinion:** Agree



**Government 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:** The executive didn't held a public consultation when its preparing the state budget

**Comments:** Researcher: Only public participation is sometimes opened during legislature process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** There were several ways of participation. You can consider representative participation through representative of political party who seat in parliament. Another way of public participation through community leaders which composed with Chief of Village/Suco chief of Sub-village or Aldeia , representative of Youth, Women and elderly thorough Suco Development Programme. In addition, there are also two programs that require participant from the local community. This two programs is National Village Development Program (NVDP/PNDS) and the Integrated Municipality Development Programs (IMDP/PDIM). The budget for the two programs usually come from villege Communities, according to the rules specified in the regulation.

**IBP comment:** The types of participation considered here are above and beyond normal representative politics, and at national level. The examples provided by the Government Reviewer refer to sub-national government.

**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 budget preparation process is closed to inputs from the public

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**127:**

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

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

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels

## 5. Public investment projects

## 6. Public services

- 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 public consultations are held during the budget preparation process.

### Peer Reviewer

**Opinion:** Agree

### Government Reviewer

**Opinion:** Agree

## 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 mechanisms exist for the public to provide inputs during budget execution.

**Comments:** Researcher: The Government has initiated a Social Audit policy which will allow civil society groups to monitor implementation of the Government budget. Please see the MoU signed between Government and Civil Society Organization at <http://timor-leste.gov.tl/wp-content/uploads/2016/10/MdE-ent...> (<http://timor-leste.gov.tl/wp-content/uploads/2016/10/MdE-entre-Governo-da-RDRTL-e-FONGTIL-sobre-Auditoria-Social2.pdf>) And a government press release on the most recent national conference on social audit: <http://timor-leste.gov.tl/?p=16521&lang=en>

### Peer Reviewer

**Opinion:** Agree

### Government Reviewer

**Opinion:** Agree

## 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:** The Government does not use public participation mechanisms during the budget implementation stage.

### Peer Reviewer

**Opinion:** Agree

### Government Reviewer

**Opinion:** Agree

**130:**

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

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

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

- 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 implementation stage.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** The executive does not engage significantly with the public during budget preparation or execution.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**132:** With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- 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:** The executive does not engage significantly with the public during budget preparation or execution.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**133:** With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- 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:** The executive does not engage significantly with the public during budget preparation or execution.

**Peer Reviewer**

**Opinion:** Agree

**Government 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:** The executive does not engage significantly with the public during budget preparation or execution.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**135:** Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- 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 line ministries engage with the public during the budget process

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**136:** Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- 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:** After the budget proposal is submitted to Parliament by the Government, Parliamentary Committees schedule public hearings where both Government and non Government institutions testify. A schedule of hearings planned for the 2017 budget discussions can be found here: <http://laohamutuk.org/econ/OGE17/CalendarioPNOGE2017.pdf> (<http://laohamutuk.org/econ/OGE17/CalendarioPNOGE2017.pdf>)

**Comments:** Researcher: In general, not all public are invited to testify. Only certain NGOs or institutions are invited to testify before the committee.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**137:**

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

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

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

- 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 legislature seeks inputs on all six areas listed above, without limitations.

**Comments:** Researcher: The inputs suggested by the public depend on each institution's focus. For example, some NGOs only focus on spending policies rather than on macroeconomic policy. Women organizations focus on how budget spending policies affects poor women or promotes gender equality, etc. At this link, you can see a summary of La'o Hamutuk's submission to Parliament:

<http://laohamutuk.blogspot.com.br/2016/11/parliament-is-curr...> (<http://laohamutuk.blogspot.com.br/2016/11/parliament-is-currently-discussing.html>) It covers a number of the six topics that the question asks for.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**138:** Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- 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:** Many of the recommendations submitted by the public are listed in committee reports to the plenary. See <http://www.laohamutuk.org/econ/OGE17/ComCParecerOJE2017ptOCR...>

(<http://www.laohamutuk.org/econ/OGE17/ComCParecerOJE2017ptOCR.pdf>). It is a report from Committee C of Parliament with recommendations to the Plenary, listing inputs that were collected by the committee during public hearings (we got it in hardcopy)

**Comments:** Researcher: Unfortunately, the Plenary decision many times neglected to accept the committee recommendation into the policy

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** The document cited in the comment box appears to be the publication of the results of the deliberations of Committee C of the parliament on the 2017 EBP. The document does not appear to contain evidence that would lead to a score of 'a'.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The information contained in the document only justifies answer C.

**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 public hearings are held by the Parliament on Audit Report where CSOs or the public can testify.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**140:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- 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:** The SAI does not maintain mechanisms for suggesting issues for audit. The SAI decides its own audit plan or accepts suggestions by the Parliament. See the SAI 2016 annual plan [https://www.tribunais.tl/files/camara\\_contas/PAA\\_CC\\_2016\\_TET...](https://www.tribunais.tl/files/camara_contas/PAA_CC_2016_TET...) ([https://www.tribunais.tl/files/camara\\_contas/PAA\\_CC\\_2016\\_TETUN.pdf](https://www.tribunais.tl/files/camara_contas/PAA_CC_2016_TETUN.pdf))

**Comments:** Researcher: In 2014, we suggested to the Court to audit the TIMORGAP, E.P, a national oil company, but it has not audited it so far. See our letter at <http://www.laohamutuk.org/Oil/TimorGAP/LHTRKartaAuditTG5Aug2...> (<http://www.laohamutuk.org/Oil/TimorGAP/LHTRKartaAuditTG5Aug2014en.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**141:** Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- 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:** No public consultations are held on the Court's audit program

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**142:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- 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:** b.

**Sources:** No such mechanisms exist.

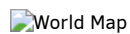
**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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