

**International Budget Partnership  
OPEN BUDGET QUESTIONNAIRE  
East Timor, September 2009**

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# International Budget Partnership OPEN BUDGET QUESTIONNAIRE

|  |    |
|--|----|
| <b>Section One: The Availability of Budget Documents</b> .....                   | 3  |
| Table 1. Budget Year of Documents Used in Completing the Questionnaire.....      | 4  |
| Table 2. Key Budget Documents Used: Full Titles and Internet Links .....         | 5  |
| Table 3. Distribution of Documents Related to the Executive’s Budget Proposal... | 7  |
| Table 4. Distribution of the Enacted Budget and Other Reports .....              | 8  |
| <b>Section Two: The Executive’s Budget Proposal</b> .....                        | 9  |
| Estimates for the Budget Year and Beyond.....                                    | 10 |
| Estimates for Years Prior to the Budget Year .....                               | 18 |
| Comprehensiveness .....  | 27 |
| The Budget Narrative & Performance Monitoring .....                              | 34 |
| Additional Key Information for Budget Analysis & Monitoring .....                | 38 |
| <b>Section Three: The Budget Process</b> .....                                   | 45 |
| Executive’s Formulation of the Budget .....                                      | 46 |
| Legislative Approval of the Budget .....   | 50 |
| Executive’s Implementation of the Budget.....                                    | 57 |
| Year-end Report and the Supreme Audit Institution.....                           | 71 |

## **Section One: The Availability of Budget Documents**

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

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

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

| Budget Document   | Full Title, Date, and Internet Link   |
|---|---|
| Pre-Budget Statement  | Produced but Not Available to the Public  |
| Budget Summary  | The PM's 14 January 2009 budget speech to Parliament was broadcast on TV, distributed to the media, printed in the newspapers, and otherwise distributed widely. It's on the MoF website as part of the promulgated budget documents. |
| Executive's Budget Proposal   | General Budget of the State and State Plan 2009   |
| Budget Document One in Support of the Executive's Budget Proposal   | Produced but Not Available to the Public  |
| Budget Document Two in Support of the Executive's Budget Proposal   | Produced but Not Available to the Public  |
| Budget Document Three in Support of the Executive's Budget Proposal | Not Produced  |
| Citizens Budget   | Not Produced  |
| Enacted Budget  | Produced but Not Available to the Public  |
| In-Year Reports   | Publicly available. The MoF publishes quarterly "Budget Execution reports," see <a href="http://www.mof.gov.tl/en/sf/DT/Default.htm#BudgetExecutionReports">http://www.mof.gov.tl/en/sf/DT/Default.htm#BudgetExecutionReports</a> .   |
| Mid-Year Review   | Not Produced  |

|                                   |   |
|-----------------------------------|---|
| Year-End Report                   | <p>Publicly available. The 2008 Annual Report from the Ministry of Finance was web-posted (English only) by the MoF a day or two before 30 June 2009, to <a href="http://www.mof.gov.tl/en/cs/download/AR-2008-MOF-COMPLETE-English.pdf">http://www.mof.gov.tl/en/cs/download/AR-2008-MOF-COMPLETE-English.pdf</a>. Although many of the links which would enable someone to find this page (from <a href="http://www.mof.gov.tl/en/cs/">http://www.mof.gov.tl/en/cs/</a> and the Budget and Treasury index pages) do not work; it is available through the Documents index page on the MoF website.</p> <p>Also, a signed financial statement for 2008 (English only, scanned file) was web-posted in August 2009 to <a href="http://www.mof.gov.tl/en/sf/DT/download/en/signed_financials_August_2009.pdf">http://www.mof.gov.tl/en/sf/DT/download/en/signed_financials_August_2009.pdf</a></p> |
| Audit Report                      | Not Produced  |
| Other Documents                   |   |
| Relevant Ministries & Departments | <p><a href="http://www.mof.gov.tl/en/sf/DB/download/2009/Paper%20202009%20-%20Final.pdf">http://www.mof.gov.tl/en/sf/DB/download/2009/Paper%20202009%20-%20Final.pdf</a><br/> Ministry of Finance, Democratic Republic of Timor-Leste<br/> <a href="http://www.mof.gov.tl">www.mof.gov.tl</a></p>   |

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

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

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

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

**Table 4. Distribution of the Enacted Budget and Other Reports**

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

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



## Section Two: The Executive's Budget Proposal

*Notes on abbreviations:*

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

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

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

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

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

For more information on these changes for any question please write to [info@internationalbudget.org](mailto:info@internationalbudget.org).

| <b>The Executive's Budget Proposal</b>   |   |
|--|---|
| <b>Estimates for the Budget Year and Beyond</b>  |   |
| <p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by administrative unit.</li> <li>b. Expenditures are classified by administrative unit, but some small units are not shown separately.</li> <li>c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</li> <li>d. No expenditures classified by administrative unit are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>General Budget of the State and State Plan for 2009. Budget Book I. pages 144-416</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>     | a |
| <p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by function.</li> <li>d. No expenditures classified by function are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Expenditures for the budget year are not classified by functional classification.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | d |

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| <p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification.</li> <li>d. No expenditures classified by economic classification are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>General Budget of the State and State Plan for 2009. Budget Book I. Pages 144-416. Expenditures are classified by economic classification within each administrative unit and aggregate estimates are presented as well.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | a |
| <p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> <li>a. Program-level data are presented for all expenditures.</li> <li>b. Program-level data are presented for at least two-thirds of, but not all, expenditures.</li> <li>c. Program-level data are presented, but for less than two-thirds of expenditures.</li> <li>d. No program-level data are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>General Budget of the State and State Plan for 2009. Budget Book II. Within each administrative unit expenditure for individual programs is also provided. E.g for the Ministry of Social Solidarity examples of individual programs include the civil society strengthening program and the child protection program.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | a |

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| <p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented.<br/> b. No, multi-year estimates of aggregate expenditure are not presented.<br/> c. Not applicable/other (please comment).</p> <p><u>Citation:</u><br/> General Budget of the State and State Plan for 2009 Budget Book I. Page 26.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | a |
| <p>6. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).<br/> b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.<br/> c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.<br/> d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.<br/> e. Not applicable/other (please comment).</p> <p><u>Citation:</u><br/> General Budget of the State and State Plan for 2009 Budget Book I. Multi-year expenditure estimates are presented for individual programs by administrative classification.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | a |

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| <p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ul style="list-style-type: none"> <li>a. All sources of tax revenue are identified individually.</li> <li>b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.</li> <li>c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</li> <li>d. No sources of tax revenue are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>General Budget of the State and State Plan for 2009 Budget Book I. Page 25.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | a |
| <p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> <li>a. All sources of non-tax revenue are identified individually.</li> <li>b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.</li> <li>c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</li> <li>d. No sources of non-tax revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>General Budget of the State and State Plan for 2009 Budget Book I. Page 25. E.g. Petroleum Fund Interest.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | a |

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| <p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented.<br/> b. No, multi-year estimates of aggregate revenue are not presented.<br/> c. Not applicable/other (please comment).</p> <p><u>Citation:</u><br/> General Budget of the State and State Plan for 2009 Budget Book II.<br/> Table 2.7. pg 14</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | <p>a</p> |
| <p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).<br/> b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.<br/> c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.<br/> d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.<br/> e. Not applicable/other (please comment).</p> <p><u>Citation:</u><br/> General Budget of the State and State Plan for 2009 Budget Book II.<br/> Table 2.7. pg 14</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>a</p> |

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| <p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</li> <li>b. Yes, the data reflect the outstanding debt at the end of the budget year.</li> <li>c. Yes, the data reflect the outstanding debt at the start of the budget year.</li> <li>d. No, data on the outstanding debt are not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>East Timor has had no debt since independence in 2002.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | e |
| <p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, interest payments on the debt are presented.</li> <li>b. No, interest payments on the debt are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Since there is no debt there are no interest payments.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | C |

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| <p>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u><br/>There is no government debt.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | e |
| <p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <p>a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.</p> <p>b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</p> <p>c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</p> <p>d. No, information related to the macroeconomic forecast is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u><br/>General Budget of the State and State Plan for 2009 .Budget Book II. Pages 96-9</p> <p><u>Comment:</u><br/>Some information about petroleum prices, GDP growth and inflation rate is presented.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | b |



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| <p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of different macroeconomic assumptions on the budget is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>General Budget of the State and State Plan for 2009 Budget Book I. Page 114-121</p> <p><u>Comment:</u><br/>Sensitivity analysis is presented for petroleum revenue but not for other macroeconomic indicators.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>                       | <p>C</p> |
| <p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of policy proposals on expenditures is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Budget Book 1.page 15.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “c.” The pages about each Ministry highlight the most important new programs in the budget, and often say how much money is allocated to them.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>C</p> |

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| <p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of policy proposals on revenues is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Budget Book II. Page 110</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>                    | <p>C</p> |
| <p><b>Estimates for Years Prior to the Budget Year</b></p>  |          |
| <p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by administrative unit for BY-1.</li> <li>b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</li> <li>c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</li> <li>d. No expenditures classified by administrative unit are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Budget Book I. Expenditures are classified by each administrative unit for BY-1. E.g pg 152</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>a</p> |

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| <p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by function for BY-1.</li> <li>d. No expenditures classified by function are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | <p>d</p> |
| <p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification for BY-1.</li> <li>d. No expenditures classified by economic classification are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Budget Book II. Expenditures are presented by economic classification for BY-1. E.g pg 152</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>a</p> |

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| <p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. Program-level expenditure data are presented for all expenditures for BY-1.</li> <li>b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.</li> <li>c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.</li> <li>d. No program-level expenditure data are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Budget Book II. Program-level expenditure data are presented for several expenditures for BY-1.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | a |
| <p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.</li> <li>b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.</li> <li>c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.</li> <li>d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>PR is saying “c” or “d.” Book 1 calls 2008 expenses “estimated” expenditures.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | d |

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| <p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year estimates of aggregate expenditure are presented.</li> <li>b. No, such prior-year estimates of aggregate expenditure are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | <p>b</p> |
| <p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</li> <li>d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>d</p> |

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| <p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for all expenditures are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | d |
| <p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> <li>a. Yes, prior-year data are always adjusted to be comparable to the budget year data.</li> <li>b. Yes, in most cases, prior-year data are adjusted to be comparable.</li> <li>c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.</li> <li>d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>BY-1 expenditure estimates are adjusted to be comparable to the budget year estimates.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | a |

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| <p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All tax revenues are identified individually for BY-1.</li> <li>b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.</li> <li>c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.</li> <li>d. No tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Budget Book I. pg 124</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | a |
| <p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All non-tax revenues are identified individually for BY-1.</li> <li>b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.</li> <li>c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.</li> <li>d. No non-tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Budget Book I. pg 124</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | a |

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| <p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.</li> <li>b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.</li> <li>c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.</li> <li>d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Budget Book I. Table 2.7 page 25.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>d</p> |
| <p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year estimates of aggregate revenue are presented.</li> <li>b. No, such prior-year estimates of aggregate revenue are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | <p>b</p> |



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| <p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.</li> <li>d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>d</p> |
| <p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for all revenues are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | <p>d</p> |

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| <p>33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.</li> <li>b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.</li> <li>c. Yes, but only information on the level of debt is presented.</li> <li>d. No, information related to the government debt for BY-1 is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>There is no debt for Timor Leste.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | e |
| <p>34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for government debt are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Same as 33</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | e |

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| <p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on extra-budgetary funds is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>According to the PFM Report there are no extra budgetary funds.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | e |
| <p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on intergovernmental transfers is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Budget Book I. Page 27-101</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>              | a |

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| <p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on transfers to public corporations is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Budget Book I. Page 500</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>C</p> |
| <p>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on quasi-fiscal activities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | <p>d</p> |

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| <p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/><u>Budget Book I. Page 13.</u></p> <p><u>Comment:</u><br/>Some information regarding the value of the Petroleum Fund is presented but there is no information about other financial assets. Information on Financial assets is provided in a "Statement of Affairs" toward the end of the Annual Financial Report and Public Accounts.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>C</p> |
| <p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on non-financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | <p>d</p> |

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| <p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on expenditure arrears is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u><br/>Expenditure payment arrears are not monitored.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | d |
| <p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on contingent liabilities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>                                | d |

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| <p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key future liabilities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on future liabilities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | <p>d</p> |
| <p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> <li>a. All sources of donor assistance are identified individually.</li> <li>b. At least two-thirds of, but not all, sources of donor assistance, are identified individually.</li> <li>c. Less than two-thirds of sources of donor assistance are identified individually.</li> <li>d. No sources of donor assistance are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>The sections on each Ministry in Budget Book 1 list specific donor-funded activities, by donor, amount, project and year.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>a</p> |

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| <p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on tax expenditures is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>d</p> |
| <p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> <li>a. All earmarked revenues are identified individually.</li> <li>b. At least two-thirds of, but not all, earmarked revenues are identified individually.</li> <li>c. Less than two-thirds of earmarked revenues are identified individually.</li> <li>d. No earmarked revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | <p>d</p> |



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| <p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> <li>a. One percent or less of expenditure is dedicated to secret items.</li> <li>b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.</li> <li>c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.</li> <li>d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Budget Book I pages 212-225</p> <p><u>Comment:</u><br/>A more appropriate response to this question would be "b." According to the budget documents, there are no secret expenditure items, although \$18.3 million (2.7%) is appropriated for "contingency funds" to be used at the discretion of the Prime Minister. In addition, \$1.3 million (0.2%) is openly appropriated to the National Intelligence Service under the office of the PM. If additional money is spent on intelligence from the military or police allocations, it is not explained</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>d</p> |
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| <b>The Budget Narrative &amp; Performance Monitoring</b>   |   |
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| <p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the link between the budget and the government’s stated policy goals is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Budget Book I. Pages 144-420</p> <p><u>Comment:</u><br/>For each administrative unit the Budget Book explains the link between the budget and the policy goal.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | a |
| <p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the major policy goals, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Budget Book I. Pages 144-420</p> <p><u>Comment:</u><br/>Even though quantitative estimates are presented for years beyond the budget year there is no narrative discussion.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>             | C |

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| <p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> <li>a. Non-financial data are presented for all programs.</li> <li>b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. Non-financial data are presented for programs representing less than two-thirds of expenditure.</li> <li>d. No non-financial data are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Budget Book I. pg 16</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | <p>C</p> |
| <p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> <li>a. The non-financial data are very useful for assessing program performance.</li> <li>b. The non-financial data are mostly useful for assessing program performance.</li> <li>c. The non-financial data are somewhat useful for assessing program performance.</li> <li>d. No non-financial data are provided or they are not useful for assessing program performance.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Budget Book I. Pages 144-420</p> <p><u>Comment:</u><br/>The non financial data are mostly useful for assessing how expenditure programs are performing e.g. including the Temporary Labour Program, which will employ and qualify around 6,900 young people (50% women) pg. 16</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>b</p> |

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| <p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> <li>a. Performance indicators are presented for all programs.</li> <li>b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. Performance indicators are presented for programs representing less than two-thirds of expenditures.</li> <li>d. No performance indicators are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>For each administrative unit Budget Book I present performance indicators for each goal specified in the Annual Action Plan for each ministry.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | a |
| <p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> <li>a. All performance indicators are well designed.</li> <li>b. Most performance indicators are well designed.</li> <li>c. Some performance indicators are well designed, but most are not.</li> <li>d. No programs have performance indicators, or they are not well designed.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>For each administrative unit Budget Book I present performance indicators for each goal specified in the Annual Action Plan for each ministry.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | b |

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| <p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> <li>a. All performance indicators are used in conjunction with performance targets.</li> <li>b. Most performance indicators are used in conjunction with performance targets.</li> <li>c. Some performance indicators are used in conjunction with performance targets, but most are not.</li> <li>d. No performance indicators are used in conjunction with performance targets.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>For each administrative unit Budget Book I present performance indicators for each goal specified in the Annual Action Plan for each ministry.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | b |
| <p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on policies intended to alleviate poverty is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u><br/>Pg 15 and 23. Details on public grants for poverty alleviation are provided in the Individual Ministry summaries.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | b |

| <b>Additional Key Information for Budget Analysis &amp; Monitoring</b>  |   |
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| <p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>   |   |
| <p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "d"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be "b." Petroleum tax rates and fees are public information. In terms of the oil and gas, the Production Sharing Contracts for the Bayu-Undan field are partially published, but the details of tax arrangements have been redacted. However, the tax laws which apply to petroleum projects are on the MoF website; the most recent consolidated one (English Translation) is at <a href="http://www.mof.gov.tl/en/rc/DPR/CurrentLaws/en/TaxesandDutiesAct2008.pdf">http://www.mof.gov.tl/en/rc/DPR/CurrentLaws/en/TaxesandDutiesAct2008.pdf</a>. The official Portuguese text is on the Jornal da Republica (Official Gazette) site at <a href="http://www.jornal.gov.tl/public/docs/2008/serie_1/serie1_no26.pdf">http://www.jornal.gov.tl/public/docs/2008/serie_1/serie1_no26.pdf</a>. This law also includes schedules and rates for taxes from sources in addition to those on oil and gas. Detailed instructions and tax forms for Petroleum Taxes are at <a href="http://www.mof.gov.tl/en/rc/DPR/TaxReturnsAndForms/default.htm">http://www.mof.gov.tl/en/rc/DPR/TaxReturnsAndForms/default.htm</a>. For other taxes, many forms, instructions and guides are linked to from <a href="http://www.mof.gov.tl/en/rc/DDT/Default.htm">http://www.mof.gov.tl/en/rc/DDT/Default.htm</a></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose response "c." This is because response "b" would only have been chosen if the public is able to obtain information on the taxes, fees, signing bonuses, royalties and other payments associated with commercial projects involving the private sector. This information is not available on the Ministry of Finance website. However some limited information is made available regarding tax schedules and therefore "d" cannot be chosen as a response either.</p> | C |

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| <p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> <li>a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.</li> <li>c. Yes, some analysis is presented, but it lacks important details.</li> <li>d. No analysis on the distribution of the tax burden is presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "d"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> See previous question.<br/> A more appropriate response to this question would be "c." Domestic (i.e. non-petroleum) revenues are a very small percentage of state income. Petroleum revenue burden is obvious: it falls on the petroleum companies. Other taxes have a negligible effect on the vast majority of people, whose income is less than the \$550/month wage tax threshold. Sales, use and excise taxes were drastically cut in 2008; they have little impact on the population. However, all tax schedules and rates are available on the MoF website as discussed in the previous comment.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose response "c" because very limited information about tax schedules is available.</p> | <p>C</p> |
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58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?

- a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.
- b. Yes, information is presented, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on conditions associated with IFI assistance is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "b." There is no IFI assistance (The WB-administered TFET trust fund is largely defunct, having spent nearly all of its money during 2000-2005, and will close entirely this year). However, many multilateral and bilateral donor programs are still in operation in most sectors. There are no IFI loans to TL at this time, hence no loan conditionality.

However, there is IFI funding for particular projects, and some IFI-paid technical advisors and other in-kind assistance. These are not in the budget documents per se (except as aggregate expenditures in the Combined Sources Budget), but they are available elsewhere on the Ministry of Finance website, in the "aid effectiveness" part. In April 2009 the Ministry posted a list of 2008 donor programs, including those from IFIs, to <http://www.mof.gov.tl/en/ae/one-stop-shop/Country&Agency%20%28TLDPM%29.pdf>, and other information is linked to from <http://www.mof.gov.tl/en/ae/one-stop-shop/index.htm> and <http://www.mof.gov.tl/en/ae/default.htm>.

**Peer Reviewer Two Comment:**

**IBP Comment:** IBP editors chose response "d" because conditions associated with assistance from IFIs are not included in the documents included by the peer reviewer.

d



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| <p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>b. Yes, information is presented, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on conditions associated with donor country assistance is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | d |
| <p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ul style="list-style-type: none"> <li>a. Yes, it provides a summary that is very informative.</li> <li>b. Yes, it provides a summary that is somewhat informative.</li> <li>c. Yes, but the summary is not very informative.</li> <li>d. No, it does not provide a summary.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "d"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose response "b" since the PM's 14 January 2009 budget speech to Parliament was broadcast on TV, distributed to the media, printed in the newspapers, and otherwise distributed widely. It's on the MoF website as part of the promulgated budget documents.</p> | b |

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| <p>61. Does the executive publish a "citizens budget" or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> <li>a. Yes, it publishes a citizens budget that is very informative.</li> <li>b. Yes, it publishes a citizens budget that is somewhat informative.</li> <li>c. Yes, but the citizens budget is not very informative.</li> <li>d. No, it does not publish a citizens budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>        | d |
| <p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> <li>a. Yes, thorough definitions of budget terms are provided.</li> <li>b. Yes, definitions are provided, but some details are excluded.</li> <li>c. Yes, some definitions are provided, but it lacks important details.</li> <li>d. No, definitions are not provided.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | d |

63. Do citizens have the right *in law* to access government information, including budget information?
- Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.
  - Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.
  - Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.
  - No, the right to access government information has not been codified into law, or this right does not include access to budget information.
  - Not applicable/other (please comment).

Citation:

Comment:

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:** There is a Constitutional guarantee of right to information. It is guaranteed by Constitution article 40 (Freedom of speech and information):

- Every person has the right to freedom of speech and the right to inform and be informed impartially.
- The exercise of freedom of speech and information shall not be limited by any sort of censorship.
- The exercise of rights and freedoms referred to in this Section shall be regulated by law based on the imperative of respect for the Constitution and the dignity of the human person.

In this Portuguese-derived legal system, actual rights don't exist until they are prescribed in law, and no public information or media law has been enacted yet, although a media law has been under discussion for a few years. I think that the answer should be "d."

**Peer Reviewer Two Comment:**

**IBP Comment:** IBP editors chose response "c" because the right to access to information exists in the Constitution, but no implementing legislation has been adopted.

C

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| <p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ul style="list-style-type: none"> <li>a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</li> <li>b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>d. In practice, no highly disaggregated expenditure information is available.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> In reality it is virtually impossible for a citizen to obtain any information from the MoF which hasn’t been formally published. This has been my and others’ experience on many issues, and I imagine it is the researcher’s as well.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | d |
| <p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> <li>a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.</li> <li>b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>d. In practice, no highly disaggregated non-financial expenditure information is available.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | d |

## **Section Three: The Budget Process**

| <b>The Budget Process</b>   |   |
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| <b>Executive's Formulation of the Budget</b>  |   |
| <p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> <li>The release date is set in permanent law.</li> <li>The executive announces the release date at least two months in advance.</li> <li>The executive announces the release date less than two months but more than two weeks in advance.</li> <li>The executive announces the release date two weeks or less before the release, or makes no announcement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | d |
| <p>67. Does the executive release to the public its timetable for preparation of the executive's budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget's formulation)?</p> <ol style="list-style-type: none"> <li>Yes, a detailed timetable is released to the public.</li> <li>Yes, a timetable is released, but some details are excluded.</li> <li>Yes, a timetable is released, but it lacks important details.</li> <li>No, a timetable is not issued to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> This has changed for future years, with the October 2009 passage of the Budget and Financial Management Law, but was "d" for the 2009 budget. No timetable was available to the public, so we do not know if it was prepared and/or adhered to.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | d |

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| <p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> <li>a. The executive adheres to the dates in its timetable.</li> <li>b. The executive adheres to most of the key dates in its timetable.</li> <li>c. The executive has difficulty adhering to most of the dates in its timetable.</li> <li>d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | d |
| <p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of legislators.</li> <li>b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.</li> <li>d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> Since 2008 the executive has become less cooperative with Parliament, especially on Budgetary matters, partly because the Budget Committee C is chaired by a member of the parliamentary opposition. During the 2010 budget process, the executive strongly rejected Committee C's recommendations.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | d |

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| <p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of constituencies.</li> <li>b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few constituencies.</li> <li>d. No, the executive does not typically consult with the public as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | d |
| <p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> <li>a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.</li> <li>b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year.</li> <li>c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.</li> <li>d. The executive does not release a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>       | d |



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

| <b>Legislative Approval of the Budget</b>  |          |
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| <p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ul style="list-style-type: none"> <li>a. The legislature receives the budget at least three months before the start of the budget year.</li> <li>b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</li> <li>c. The legislature receives the budget less than six weeks before the start of the budget year.</li> <li>d. The legislature does not receive the budget before the start of the budget year.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u><br/>Practically, the legislature always questions why the executive always sends the budget so late, saying they do not have enough time to study the budget (Says Dr. Manuel Tilman, President of Commission C).</p> <p><b><u>Peer Reviewer One Comment:</u></b> The legislature received the budget about 4 weeks before the start of the budget year (and didn't finish enacting it until 30 days into the new year).</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>C</p> |

75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?
- a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.
  - b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.
  - c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.
  - d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.
  - e. Not applicable/other (please comment).

Citation:

Comment:

The legislative committee sometimes holds a hearing in the commission for only a few people who they considered to have knowledge on the issue they want to discuss.

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:** A more appropriate response to this question might be "b." The problem is that the Parliamentary Committee hearings are usually not open to the media or the public, even though sometimes selected civil society representatives are invited to speak. The hearings where Ministers testify and answer questions are closed. When the Budget goes to Plenary, the PM, Minister of Finance and some other Ministers give presentations and are questioned in the Parliamentary Plenary, which is open to the public to watch (and sometimes televised live). Depending on the questions asked by MPs, this could include discussion on the macroeconomic and fiscal framework; I don't recall the debate on the 2009 budget, but if the researcher wants to look up the daily press releases from Parliament summarizing each day's plenary discussion, La'o Hamutuk has archived them at <http://www.laohamutuk.org/econ/OGEO9/08OJE2009.htm>

**Peer Reviewer Two Comment:**

**IBP Comment:** Based on the researcher's comment and Peer Reviewer One's comments some constituencies are invited to speak. As per the *Guide to the Open Budget Questionnaire*, since limited members of the public are invited to testify, the correct response is "b."

b

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| <p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> The correct answer is "c" but they are not open to the public or the media.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>C</p> |
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| <p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the public is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "c"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be "d." A single hearing was held for civil society presenters, with the NGO Forum having invited several NGO representatives to testify. It was not open to the media or the public. Although the submissions and testimony could be on any aspect of the proposed state budget, at whatever level of detail the speaker wanted to go, the topic of the hearing was not on individual budgets of a ministry or other unit.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose response "d" since the hearings are not open to the public.</p> | <p>d</p> |
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78. Do the legislative committees that hold public hearings release reports to the public on these hearings?

- a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.
- b. Yes, the committees release reports, but some details are excluded.
- c. Yes, the committees release reports, but they are not very informative.
- d. No, the committees do not release reports or do not hold public hearings.
- e. Not applicable/other (please comment).

Citation:

Comment:

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:** There is no functioning Parliamentary website, so "release" is a problematic concept. The 46-page report of Committee C on the 2009 budget is on an NGO site at <http://www.laohamutuk.org/econ/OGE09/Parl/RelatorioComC-OGE09-13Jan09Pt.pdf>. It contains summaries of the oral and written testimony presented, and would probably have been available to anyone who went to Parliament and asked the right person for it. Written testimony from IFIs, the Petroleum Fund Consultative Council and others is not released to the public. Reports from other committees on parts of the budget are not released; their recommendations are incorporated into Committee C's report.

**Peer Reviewer Two Comment:**

**IBP Comment:** IBP editors chose response "d" since these hearings are not open to the public so they don't qualify as "public hearings" in the first place.

d

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| <p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> <li>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</li> <li>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>b</p> |
| <p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <ul style="list-style-type: none"> <li>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</li> <li>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</li> <li>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</li> <li>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | <p>a</p> |

81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?

- a. The approved budget includes program-level detail.
- b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).
- c. The approved budget includes only departmental totals.
- d. The approved budget includes less information than departmental totals or the approved budget is not released to the public.
- e. Not applicable/other (please comment).

Citation:

NOT SURE-could be "a."

Comment:

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:** This document should be "publicly available." The approved Budget Law No. 1/2009 (but not the supporting documents) was published in the Official Gazette (*Jornal da Republica*) on 9 February 2009, following its approval by Parliament on 30 January and promulgation by the President of the Republic on 6 February. However, the *Jornal da Republica* has chronic technical and distribution problems, and it appears that this didn't make it to their website until June. I am unable to determine exactly when printed copies were first available. In any event, the JR is so difficult to access that it probably shouldn't be considered "available to the public."

The 2009 budget law is currently on the online JR at [http://www.jornal.gov.tl/public/docs/2009/serie\\_1/serie1\\_no4.pdf](http://www.jornal.gov.tl/public/docs/2009/serie_1/serie1_no4.pdf). The file is dated 9 February 2009, but I'm not sure when it was posted, although it was before 9 June 2009.

The budget law and supporting documents (as approved) were posted to the Ministry of Finance (MoF) website (linked to from <http://www.mof.gov.tl/en/sf/DB/2009.htm>) in mid-March 2009, more than a month after it was promulgated (with retroactive effectiveness to 1 January). This including supporting documents Book 1 and Book 2. However, when the MoF posted these, they over-wrote the earlier versions (budget proposal and supporting documents above) on the Ministry website. La'o Hamutuk has archived the earlier versions at <http://www.laohamutuk.org/econ/OGE09/08OJE2009.htm>

A more appropriate response to this question would be "b." Although the researcher wrote that the law wasn't publicly available, in fact it is. The Budget breaks things down to a department level, and spending categories within each department, but not to program level. However, this detailed breakdown is not in the budget law, but in accompanying explanatory documents, and hence is not legally binding. The law itself only includes Ministry-level breakdowns for the five functional categories. This became important in mid-2009 when the executive made major changes within several ministries without seeking Parliamentary approval.

**Peer Reviewer Two Comment:**

d



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| <p><b><u>IBP Comment:</u></b> IBP editors chose response “d” because even though the budget law was approved, there is no ratification or signature included in the documents posted on the Ministry of Finance website that confirm that the budget law has been approved. While this ratification must have been included in the Official Gazette, since copies of this were not available till June (more than 3 months after the law was passed) the Enacted budget is not publicly available as per the Open Budget Survey methodology.</p>   |          |
| <p><b>Executive’s Implementation of the Budget</b></p>   |          |
| <p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> <li>a. In-year reports on actual expenditure are released at least every month.</li> <li>b. In-year reports on actual expenditure are released at least every quarter.</li> <li>c. In-year reports on actual expenditure are released at least semi-annually.</li> <li>d. In-year reports on actual expenditure are not released.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u><br/>The parliament may request the government to present report on the budget spending within the year.</p> <p><b><u>Researcher Response to this Question was “c”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “b” as quarterly Budget Execution Reports are posted on the MoF website. I have noted this in Table 2 above.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose response “b” since the budget execution reports are posted on the Ministry of finance website every quarter.</p> | <p>b</p> |

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| <p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> <li>a. Yes, in-year reports cover all expenditures.</li> <li>b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures.</li> <li>c. Yes, in-year reports cover less than two-thirds of expenditures.</li> <li>d. No in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> The 2Q09 Budget Execution Report is available at <a href="http://www.mof.gov.tl/en/sf/DT/download/en/Qtr2_2009_EN.pdf">http://www.mof.gov.tl/en/sf/DT/download/en/Qtr2_2009_EN.pdf</a>. A more appropriate response to this question would be “a.” The reports are misleading as they emphasize “committed” or “obligated” expenditures, but they include cash expenditures as well. The list organized by department and functional category is on pages 8-48, with a more detailed category breakdown on page 49. This report includes all state expenditures, but not independent agencies or donor –managed funding.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose response “b” since all expenditures are not included in the execution reports.</p> | <p>b</p> |
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| <p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ul style="list-style-type: none"> <li>a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail.</li> <li>b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.</li> <li>d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "d"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be "c." See previous comment.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose response "c" since department and functional categories are on pages 8-48, with a more detailed category breakdown on page 49. This report includes all state expenditures, but not independent agencies or donor –managed funding.</p> | C |
| <p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> <li>a. Yes, comparisons are made for all expenditures.</li> <li>b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.</li> <li>c. Yes, but comparisons are made for less than two-thirds of expenditures.</li> <li>d. No, comparisons are not made, or no in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | d |

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| <p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> <li>a. In-year reports on actual revenue collections by source of revenue are released at least every month.</li> <li>b. In-year reports on actual revenue collections are released at least every quarter.</li> <li>c. In-year reports on actual revenue collections are released at least semi-annually.</li> <li>d. In-year reports on actual revenue collections by source of revenue are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Researcher Response to this Question was "d"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> "b" is a better response. The budget execution reports contain information on revenue items (pages 8-9). More than 90% of state revenue is from petroleum (the budget execution reports aggregate this as "Petroleum Fund Capital Receipts"), and additional information is available in the quarterly Petroleum Fund reports issued by the Banking and Payments Authority (BPA, the incipient Central Bank). The latest one at questionnaire-time is posted at <a href="http://www.bancocentral.tl/Download/Publications/Quarterly_report16-en.pdf">http://www.bancocentral.tl/Download/Publications/Quarterly_report16-en.pdf</a> More disaggregation is available on BPA and ANP websites, and will be included in the annual EITI report, the first of which was published in December 2009.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose response "b" since actual revenue collections are included in the quarterly execution reports.</p> | <p>b</p> |
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| <p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> <li>a. In-year reports cover the actual revenue collections of all sources of revenue.</li> <li>b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.</li> <li>c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.</li> <li>d. In-year reports on actual revenue collections are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "d"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Reviewer Comment:</u></b> IBP editors chose response "a" since collections from all sources of revenue are included in the quarterly report.</p> | a |
| <p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> <li>a. Yes, comparisons are made for all revenue sources.</li> <li>b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.</li> <li>c. Yes, but comparisons are made for less than two-thirds of revenue sources.</li> <li>d. No, comparisons are not made, or no in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | d |

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| <p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> <li>a. Yes, in-year reports on actual borrowing are released at least every month.</li> <li>b. Yes, in-year reports on actual borrowing are released at least every quarter.</li> <li>c. Yes, in-year reports on actual borrowing are released at least semi-annually.</li> <li>d. No, in-year reports on actual borrowing are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "d"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be "e." There is no borrowing at present.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "e." The general comment is that since East Timor does not have borrowing necessities, due to the availability of the oil fund, there is no need for reports on borrowing.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose response "e" as per the peer reviewers' comments.</p> | <p>e</p> |
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| <p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information related to the composition of government debt is presented.</li> <li>b. Yes, key additional information is presented, but some details are excluded.</li> <li>c. Yes, some additional information is presented, but it lacks important details.</li> <li>d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "d"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be "e." There is no government debt at present.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "e." Same reasons as in questions 89.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose response "e" as per the peer reviewers' comments.</p> | e |
| <p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> <li>a. Reports are released 1 month or less after the end of the period.</li> <li>b. Reports are released 2 months or less (but more than 1 month) after the end of the period.</li> <li>c. Reports are released more than 2 months after the end of the period.</li> <li>d. In-year reports are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | c |

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| <p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ul style="list-style-type: none"> <li>a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.</li> <li>b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.</li> <li>c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.</li> <li>d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | d |
| <p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> <li>a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.</li> <li>d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | d |



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| <p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> <li>a. The mid-year review includes program-level detail for expenditures.</li> <li>b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The mid-year review includes only departmental totals (or functional totals).</li> <li>d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | <p>d</p> |
| <p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> <li>a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.</li> <li>d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>d</p> |

96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain *minimal* level specified in law or regulation)?
- a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
  - b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
  - c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
  - d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).
  - e. Not applicable/other (please comment).

Citation:

Comment:

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "d." In August 2009, the executive shifted \$70 million (out of \$87 million appropriated) from a national electricity project to 700 local infrastructure projects (mostly roads) which were not included in the budget. This was done entirely by (retroactive) decree-law, without any legislative involvement. Parliament was only informed two months later after the opposition made a lot of noise. This was within the Ministry of Infrastructure but it was shifted between different departments and totally different capital projects within that ministry.

**Peer Reviewer Two Comment:**

**IBP Comment:** IBP editors chose response "d" as per Peer Reviewer One's comment.

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| <p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ul style="list-style-type: none"> <li>a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.</li> <li>b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.</li> <li>c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.</li> <li>d. No, the procurement process was not open and competitive in practice.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>C</p> |
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| <p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> <li>a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).</li> <li>b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "c"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> Although no supplemental budget was used in 2009, there is a "contingency fund" to cover unpredicted expenditures. In addition, in June-July 2008, the Government conducted a major mid-year "rectification" – asking Parliament to pass an entirely new budget. The mid-2008 rectification increased the budget by 127% (although some of this was later undone in court). Since the 2009 budget was unrealistically high and included many appropriations which couldn't be executed, no 2009 rectification or supplemental was needed. The government has already promised to do one in 2010, probably in June.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose response "a" since a supplemental budget has only been approved once since 2008.</p> | <p>a</p> |
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| <p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> <li>a. Supplemental budgets are generally equal to 2 percent or less of the original budget.</li> <li>b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.</li> <li>c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.</li> <li>d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "a"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> See previous discussion, although TL doesn't have a long enough history to define "most years." There was a defacto mid-year budget in 2007, due to the redefinition of the fiscal year. If a mid-year rectification is a supplemental budget, it should be "d."</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose response "d" since the 2008 mid-year rectification increased the budget by 127%.</p> | <p>d</p> |
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100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?

- a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.
- b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.
- c. Expenditures are approved after the end of the fiscal year, for example in the next budget.
- d. Such expenditure takes place without legislative approval.
- e. Not applicable/other (please comment).

Citation:

Comment:

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "d." The \$18.3 million Contingency Reserve under the "Whole of Government" category (see page 166, 2009 budget book 2) is spent at the PM's discretion (Article 9 of the 2009 Budget Law: "The Prime Minister, with a favorable opinion by the Minister of Finance, shall decide on the transfer of resources from the Contingency Reserve for different Bodies").

**Peer Reviewer Two Comment:**

**IBP Comment:** IBP editors chose response "d" since the contingency Reserve funds are expended at the PM's discretion.

d

| <b>Executive's Year-end Report and the Supreme Audit Institution</b>   |   |
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| <p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> <li>The report is released six months or less after the end of the fiscal year.</li> <li>The report is released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>The report is released more than 12 months after the end of the fiscal year.</li> <li>The executive does not release a year-end report.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "d"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be "b." The 2008 Annual Report from the Ministry of Finance was web-posted (English only) by the MoF a day or two before 30 June 2009, to <a href="http://www.mof.gov.tl/en/cs/download/AR-2008-MOF-COMPLETE-English.pdf">http://www.mof.gov.tl/en/cs/download/AR-2008-MOF-COMPLETE-English.pdf</a>. It is primarily a narrative about the Ministry's activities, but it does contain some information about the economy and a small amount about state finances. For a report on the budget, the full-year (4<sup>th</sup> quarter 2008) budget execution report was published in April 2009 to <a href="http://www.mof.gov.tl/en/sf/DT/download/en/Q4_008_EN_Final.pdf">www.mof.gov.tl/en/sf/DT/download/en/Q4_008_EN_Final.pdf</a>. It includes revenue and spending totals by department for the year, but no analysis. Also, an audited, signed financial statement for 2008 was submitted to Parliament and web-posted (as an unwieldy scanned file) in August 2009 to <a href="http://www.mof.gov.tl/en/sf/DT/download/en/signed_financials_August_2009.pdf">http://www.mof.gov.tl/en/sf/DT/download/en/signed_financials_August_2009.pdf</a></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose response "a" since the 2008 Annual Report was posted on the Ministry of Finance website less than 6 months after the end of the 2008 fiscal year.</p> | a |

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| <p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> <li>a. Yes, all data on actual outcomes have been audited.</li> <li>b. At least two-thirds, but not all, of the data on actual outcomes have been audited.</li> <li>c. Less than two-thirds of the data on actual outcomes have been audited.</li> <li>d. None of the data on actual outcomes has been audited, or a year-end report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | d |
| <p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> I concur with "d" as there is no explanation in the report.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | d |



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| <p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> <li>a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.</li> <li>b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).</li> <li>c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).</li> <li>d. No explanation of the differences is provided, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> I concur with "d" as there is no explanation in the report.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | d |
| <p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | d |

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| <p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | d |
| <p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>                          | d |

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| <p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | d |
| <p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | d |

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| <p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key issues, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information is not presented on extra-budgetary funds, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | d |
| <p><b>The Independence and Performance of the Supreme Audit Institution</b></p>  |   |
| <p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ul style="list-style-type: none"> <li>a. Final audited accounts are released to the public six months or less after the end of the fiscal year.</li> <li>b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.</li> <li>d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> There is no SAI, as defined by IBP. Hence the response to all questions regarding the SAI are "d."</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | d |

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| <p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ul style="list-style-type: none"> <li>a. All expenditures have been audited and the reports released to the public.</li> <li>b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.</li> <li>c. Expenditure representing less than two-thirds of expenditure have been audited.</li> <li>d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | d |
| <p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> <li>a. The annual audit report(s) includes one or more executive summaries summarizing the report's content.</li> <li>b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "b"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> There is no SAI, as defined by IBP. Hence all these are "d."</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> Based on a review of comments, IBP chose answer "b."</p>               | b |

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| <p>114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <ul style="list-style-type: none"><li>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</li><li>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</li><li>c. Not applicable/other (please comment).</li></ul> <p><u>Citation:</u></p> <p><u>Comment:</u><br/>Timor-Leste have not established the SAI.</p> <p><b><u>Researcher Response to this Question was "c"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "b." I think that the fact that the SAI or some similar institutions have not been established is a negative point that should be considered, which gives even further discretion to the government than if it exists and can be removed.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose response "b" since Timor L'este has no established SAI.</p> | <p>b</p> |
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| <p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</li> <li>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</li> <li>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</li> <li>d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u><br/>Timor-Leste have not established the SAI</p> <p><b><u>Researcher Response to this Question was "e"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> There is no SAI, as defined by IBP. Hence all these are "d."</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "d." The same as question 114.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose response "d" since Timor L'este has no established SAI.</p> | <p>d</p> |
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| <p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> <li>a. The SAI has full discretion to decide which audits it wishes to undertake.</li> <li>b. The SAI has significant discretion, but faces some limitations.</li> <li>c. The SAI has some discretion, but faces considerable limitations.</li> <li>d. The SAI has no discretion to decide which audits it wishes to undertake.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u><br/>Timor-Leste have not established the SAI.</p> <p><b><u>Researcher Response to this Question was "e"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> There is no SAI, as defined by IBP. Hence all these are "d."</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "d."</p> <p><b><u>IBP Comment:</u></b> IBP editors chose response "d" since Timor L'este has no established SAI.</p> | <p>d</p> |
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117. Who determines the budget of the Supreme Audit Institution?

- a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Citation:

Comment:

**Researcher Response to this Question was "e"**

**Peer Reviewer One Comment:** There is no SAI, as defined by IBP. Hence all these are "d."

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "d."

**IBP Comment:** IBP editors chose response "d" since Timor L'este has no established SAI.

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| <p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"> <li>a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.</li> <li>c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.</li> <li>d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u><br/>the SAI has not been established in Timor-Leste</p> <p><b><u>Researcher Response to this Question was "e"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> There is no SAI, as defined by IBP. Hence all these are "d."</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "d."</p> <p><b><u>IBP Comment:</u></b> IBP editors chose response "d" since Timor L'este has no established SAI.</p> | <p>d</p> |
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| <p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ul style="list-style-type: none"> <li>a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.</li> <li>b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.</li> <li>c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.</li> <li>d. No, the SAI does not maintain any formal mechanisms of communication with the public.</li> <li>e. Not applicable.</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "e"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> There is no SAI, as defined by IBP. Hence all these are "d."</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "d."</p> <p><b><u>IBP Comment:</u></b> IBP editors chose response "d" since Timor L'este has no established SAI.</p> | d |
| <p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> <li>a. Yes, all audit reports are scrutinized.</li> <li>b. Yes, most audit reports are scrutinized.</li> <li>c. Yes, some audit reports are scrutinized.</li> <li>d. No, audit reports are not scrutinized.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>   | d |

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| <p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive reports publicly on what steps it has taken to address audit findings.</li> <li>b. Yes, the executive reports publicly on most audit findings.</li> <li>c. Yes, the executive reports publicly on some audit findings.</li> <li>d. No, the executive does not report on steps it has taken to address audit findings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>  | d |
| <p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> <li>a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.</li> <li>b. Yes, a report is released, covering key audit recommendations, but some details are excluded.</li> <li>c. Yes, a report is released, but it lacks important details.</li> <li>d. No, a report is not produced or it is prepared for internal purposes only (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | d |

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| <p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> <li>a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.</li> <li>b. Yes, legislators are provided audit reports on secret items, but some details are excluded.</li> <li>c. Yes, legislators are provided audit reports on secret items, but they lack important details.</li> <li>d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> | <p>d</p> |
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