



Methodology

PALOP-TL E-BUDGET
TRANSPARENCY INDEX

PRO PALOP - TL SAI (PHASE II)

2021



Program to consolidate economic governance and public financial management systems in Portuguese-speaking African countries and Timor-Leste.

PALOP-TL - Pro Palop - TL SAI (Phase II)

Online Budgeting Platform PALOP-TL

PALOP-TL Budget Transparency Index

EXPEDIENT

Andressa Falconiery | Brazil

SUPPORT

Arsênio Paulo | Mozambique

Maria Andrade | Cabo Verde

SUPERVISION

Ricardo Godinho | Cabo Verde

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► ABOUT THE PALOP-TL BUDGET TRANSPARENCY INDEX



The concept of budget transparency can be summarized as the “full sharing of information about how public money is collected and used.” (OECD, 2017, p.11) This enables the population to follow, control, and participate in decisions about the distribution of public money.

Due to the relevance of the topic, international organizations - such as the International Monetary Fund (IMF), World Bank, International Budget Partnership (IBP), International Federation of Accountants (IFAC), Public Expenditure and Financial Accountability (PEFA) Program, all part of the Global Initiative of

Fiscal Transparency (GIFT) Network - have developed a series of official standards and guidelines to guide countries in structuring transparent budget processes.

This paper, therefore, is not intended to propose new directions. The objective is to assess whether global best practice standards are being met in the PALOP-TL with respect to the availability of foreseen and executed revenue and expenditure data feeding the budget platform today. The platform gathers information collected from different official reports in .pdf format. The information is identified, extracted, structured, and made available for consultation in open-format databases and interactive¹ visualizations that broaden access and consumption².

This work is only feasible if the country governments share information about federal public finances. Therefore, at the same time, this project promotes transparency and depends on it. The index summarizes the ability of countries to provide the data that feeds this tool. It intends to be a tool to guide civil society in demanding more public data. As new perspectives on the budget are added to the platform, the assessment scope of the index will also be expanded³.

The existence and relevance of international indexes that globally monitor both the issues of transparency (such as the Open Budget Survey conducted by IBP) and open data (such as the Global Open Data Index of the Open Knowledge Foundation or the Open Data Barometer of the World Wide Web Foundation) is recognized. However, none of them allowed a comparative evaluation of all six PALOP-TL. Moreover, these indices are more comprehensive and less detailed in relation to the allocation and execution of public revenue and expenditure than the scope of analysis of this project. This is why it was necessary to develop a proprietary index for the platform.

1 The concept of open data will be further developed in the methodology section.

2 Available at: <https://www.paloptl-ebudgets.org/>

3 For example, if a display about public debt is added, this topic will be added to the index score. In other words, the quality of the data published on the public debt would be evaluated according to available international standards and would impact the index score.

► METHODOLOGY

The index summarizes PALOP-TL's ability to provide the basic public budget data that feeds this platform's visualizations⁴. We define such data as those that answer the following questions:

- What is the country's **revenue**? **What is generating the inflow** of resources into the public coffers? (certain types of fees or taxes, for example);
- In what **governmental action areas** is the budget being spent? (such as health, education, for example);
- **Which public entity is responsible** for managing budget allocations? (Ministry of Defense or Energy, or example)

The overall Index score ranges from 0 to 100 points. The score is the result of the weighted average of the scores obtained in 3 different dimensions, which will be discussed in more detail in the next sections of this document: **(1) budget reports (100 points)**; and **(2) information quality (300 points)**; and **(3) open data (100 points)**.

The first assesses whether the source reports of the information that feeds the platform are prepared and published. The second assesses whether or not the country makes such data available in reports. This section details what the ideal characteristics of the required budget data are, according to international transparency standards. The third dimension assesses whether the required information is made available in open-format databases⁵.

The information quality dimension has a higher weight in the final score because it concentrates the evaluation of three different aspects: **quality of the revenue data (up to 100 points)**; **quality of the expenditure data classified by the functional view (up to 100 points)** and **by the administrative view (up to 100 points)**.

The following figure summarizes the general scoring methodology.

Figure 1 - Index scoring system

Dimension 1 + 100pts	Dimension 2 + 100pts	Dimension 3 300pts	= Total Score 500pts
Total Score / 5 = Platform Transparency Index (100pts)			

⁴ The PALOP-TL Transparency Index recognizes the relevance of other perspectives of public budget analysis. However, for the scope of this first Platform stage, it was necessary to make a methodological choice of focus and thus prioritize the information considered most urgent. The proposal is that, throughout the next stages, the other classifications and perspectives recommended by international transparency standards will be evaluated by the index and at the same time translated visually on the platform.

⁵ The open data concept will be further developed in the section on Dimension III.

In the next sections, the choice of indicators and scores in each dimension is methodologically grounded. A summary of the general index calculation methodology is presented in the **Annex**, available at the end of this document.

The structure of the final evaluation questionnaire can be found [here](#).

► DIMENSION I - BUDGET REPORTS

According to the IMF good practice manual (2018)⁶, fiscal budget and forecast reports should provide “a clear statement of the government’s fiscal objectives and policy intentions, together with comprehensive, timely, and credible projections of public finance developments.” (pg. 15).

International best practice recommends that governments publish eight budget documents at various points in the budget cycle (International Budget Partnership, 2010, page 4). According to the Good Practice Guide:



It is relevant to keep in mind that the budget process is not a one-time event, but a year-long cycle with four stages: “**formulation**: when the executive prepares the budget plan; **approval**: when the parliament debates, amends, and approves the budget plan; **execution**, when the government implements the budget policies; and **audit**, when the National Audit Institution and the parliament account for and evaluate the budget expenditures.

The eight recommended documents, by phase of the cycle to which it refers, are:

Formulation

- The **pre-budget statement**: which introduces the proposed allocations and initial macroeconomic and revenue forecasts for the period;
- The **executive’s budget proposal**: the one submitted to the parliament for approval);

Approval

- The **promulgated budget** for the year;
- The **citizen budget**: contains key information about public finances, in accessible language - not detailed - for the general public;

Budget Execution

- **Budget execution monitoring reports**: snapshots of budget execution during the fiscal year;

⁶ Available at: <https://www.elibrary.imf.org/view/books/069/24788-9781484331859-en/24788-9781484331859-en-book.xml>

Budget Control:

- ▶ **Mid-year review:** aims to analyze comprehensively the government's fiscal performance, contrasting it with the strategies established in the Promulgated Budget;
- ▶ **End-of-year review:** the government's discussion of the performance of the budget in its execution in relation to the original budget, and in relation to any supplementary budgets that may have been approved during the year;
- ▶ **Audit report:** independent and competent assessment of the accuracy and reliability of what the government reported on how it raised taxes and spent public funds during the previous year.



Of these eight types of reports, three are the source of the annual approved and executed revenue and expenditure data that make up the platform today: **the promulgated budget (PB), the budget execution reports (BER), and the year-end report (YER).**

The reports from the formulation phase are very relevant but are not the source of information for the platform at its current stage. At the approval stage, the promulgated budget is the document with the most details about the available funds. The execution reports allow us to follow up throughout the year. The end of year ones present final execution figures, after the closing of accounts for the period⁷.

Regarding the highlighted documents, it is important to know: (1) whether they are prepared in the country, and (2) whether they are published in a timely manner⁸.

The agility of publication is evaluated according to the criteria formulated from the practices recommended in the Guide to Transparency in Government Budget Documents (IBP, 2010).

The Promulgated Budget “must be published as soon as it is approved by the Parliament and not more than three months after its approval.” (IBP, 2010, page 25)

Budget Execution Monitoring Reports “*can be published monthly or quarterly*” (IBP, 2010, page 28). Thus, although it recognizes the monthly preparation of the document as a better practice, the guide also validates the quarterly periodicity. In view of this, the broadest criterion was established: the quarterly period. Thus, countries that produce the execution monitoring report at least every quarter and not later than three months after the reporting period will receive the score.

About the Year-End Report, the guide presents two different guidelines (IBP, 2010, page 38), according to the OECD Best Practices for Budget Transparency, “*it should be published no later than six months after the period it covers.*” According to the IMF's Fiscal Transparency Manual, the Year-End Report “*should be published within one year of the period it covers.*”

⁷ The half-yearly analysis does not bring new data on the amounts paid/received in the indicated classifications compared to the execution reports throughout the year. For this reason, it is not one of the data source reports for the platform, and is therefore not included in the index evaluation. The audit report is also not contemplated because it is the work of an independent body, and the index evaluates the data published directly by the Executive on the budget.

⁸ The document content evaluation will be discussed in the second dimension (Information Quality).

The division of points is based on the following logic: each of the three types of reports accounts for $\frac{1}{3}$ of the total score, that is, 33.3 out of 100 possible points. These are obtained 50% by verifying the preparation and 50% by compliance with the publication deadline. As the budget monitoring reports are being evaluated under quarterly frequency, the points of this report are distributed by the evaluation of 4 documents under this frequency⁹. Thus, each of the quarterly execution documents can score up to 8.3 points, subject to conformity with respect to preparation and publication. The summary of this methodology and point partitioning can be seen in Figure 2.

Publication deadlines will be scored as follows:

- ▶ **PB:** The country will receive the maximum score (16.7 pts) if it publishes within one month of writing the document. If the publication occurs in a period longer than 1 month but shorter than 3 months, the country receives half the score (8.3 pts);
- ▶ **BERs:** The maximum score (4.2 pts) will be awarded if the paper is published within 1 month of writing. If you exceed this period, but still publish before 3 months, half the score will be awarded (2.1 pts).
- ▶ **YER:** If published within 6 months, the maximum score (16.7 pts) is awarded. If publication occurs after a period longer than six months, but before the completion of 12 months after the end of the period to which the report refers, half of this score (8.3 pts) will be awarded.

Figure 2 - Dimension I score Distribution (Budget Reports)

	Prepared	Published on time	Total
Promulgated Budget	16.7	16.7	33.3
Quarterly Budget	16.7	16.7	33.3
1 st Quarter	4.2	4.2	8.3
2 nd Quarter	4.2	4.2	8.3
3 rd Quarter	4.2	4.2	8.3
4 th Quarter	4.2	4.2	8.3
Year-End Report	16.7	16.7	33.3
Total	50.0	50.0	100.0

⁹ If the country produces reports on a monthly basis, it will get the maximum score on the criterion, since its production includes the 4 reports every quarter.

► DIMENSION II - INFORMATION QUALITY

This dimension assesses whether the country presents data according to certain classifications to be defined. Budget classification determines how government financial information is recorded and presented.

As defined by Cooper and Pattanayak, 2011; Jacobs, Helis and Bouley, 2009; Tommasi, 2013) cited by IMF (2018, page 51):



A classification system provides a framework for presenting data related to revenues, expenditures, and funding based on clear categories, such as **administrative units, economic categories, functions, programs, beneficiaries, and geographic location.**

The transparency manual prepared by the IMF (2018, page 52) defines these which are the four main classifications adopted internationally in budget documents:

- The **administrative classification** identifies the entities responsible for public collection and spending. It generally codifies the different levels of administration, from a ministry/department (broadest level) to the public service delivery unit (most detailed level);
- The **economic classification** identifies the type of revenue or expenditure incurred and records the impact of government activities on the wider economy, allowing the country's fiscal performance to be compared internationally. (page 54)
- The **functional classification** presents the allocation of resources to a set of standardized functions, which indicate the broader socio-economic goals of government. A classification by functions or sectors is useful for policy formulation and economic analysis purposes.
- **Program classification** provides information about the allocation of resources to assess the extent to which public spending achieves its various goals and objectives. A program comprises a set of activities designed to achieve a policy goal (for example, a vaccination program or universal primary education).



The PALOP-TL Index recognizes the relevance of each of these classifications to transparently record the availability of public resources. However, for the scope of this first stage of the Platform, it was necessary to make a methodological choice of approach. The proposal is that, over the next few stages, the totality of the ratings will be evaluated by the index and at the same time translated visually on the Platform.

The criteria for choosing the classifications under scrutiny in this step were established from the understanding of **which information answers the most urgent, direct, and objective questions from the citizen’s point of view about the federal budget**. Be these:

- ▶ *Where do public revenues come from?*
- ▶ *In what areas is the money being spent?*
- ▶ *Who is responsible for the spending?*

The following are the classifications that answer each of these questions.

WHERE DO PUBLIC REVENUES COME FROM?

This question seeks to recognize what is the fact that originates the inflow of resources into the public coffers. The framework that best answers this question is **revenue by economic classification**.

According to the IMF (2018, page 54), economic classification in line with the international standard - presented in the Manual of Government Finance Statistics (2014) - is analytically meaningful. It enables the production of statistical tables that provide statements of operations, other economic flows, and the balance sheet. The table below shows the structure of this classification as taken from the Manual (IMF, 2014, page 112).

Figure 3 - Summary Classification of Revenue according to IMF

1	Revenue	12	Social Contributions[GPS]
11	Taxes	121	Social Security contributions [GFS]
111	Taxes on income, profits, and capital gains	1211	Employee contributions [GFS]
1111	Payable by individuals	1212	Employer contributions [GFS]
1112	Payable by corporations and other enterprises	1213	Self-employed or unemployed contributions [GFS]
1113	Other taxes on income, profits, and capital gains ¹	1214	Unallocable contributions [GFS]
112	Taxes on payroll and workforce	122	Other social contributions [GFS]
113	Taxes on property	1221	Employee contributions [GFS]
1131	Recurrent taxes on immovable property	1222	Employer contributions [GFS]
1132	Recurrent taxes on net wealth	1223	Imputed contributions [GFS]
1133	Estate, inheritance, and gift taxes	13	Grants
1135	Capital levies	131	From foreign governments
1136	Other recurrent taxes on property	1311	Current
114	Taxes on goods and services	1312	Capital
1141	General taxes on goods and services	132	From international organizations
11411	Value-added taxes	1321	Current
11412	Sales taxes	1322	Capital
11413	Turnover and other general taxes on goods and services	133	From other general government units¹
11414	Taxes on financial and capital transactions	1331	Current
1142	Excise	1332	Capital

1143	Profits of fiscal monopolies	14	Other revenue
1144	Taxes on specific services	141	Property income [GFS]
1145	Taxes on use of goods and on permission to use goods or perform activities ¹	1411	Interest [GFS] ¹
11451	Motor vehicle taxes	1412	Dividends ¹
11452	Other taxes on use of goods and on permission to use goods or perform activities	1413	Withdrawals of income from quasil-corporations
1146	Other taxes on goods and services	1414	Property income from investment income disbursements
115	Taxes on international trade and transactions	1415	Rent
1151	Customs and other import duties	1416	Reinvested earnings on foreign direct investment
1152	Taxes on exports	142	Sales of goods and services
1153	Profits of export or import monopolies	1421	Sales by market establishments
1154	Exchange profits	1422	Administrative fees
1155	Exchange taxes	1423	Incidental sales by nonmarket establishments
1156	Other taxes on international trade and transactions	1424	Imputed sales of goods and services
116	Other taxes	143	Fines, penalties, and forfeits
1161	Payable solely by business	144	Transfers not elsewhere classified
1162	Payable by other than business or unidentifiable	1441	Current transfers not elsewhere classified
		14411	Subsidies ¹
		14412	Other current transfers not elsewhere classified ¹
		1442	Capital transfers not elsewhere classified
		145	Premiums, fees, and claims related to nonlife
		1451	Premiums, fees, and current claims ¹
		1452	Capital claims

¹ indicates that a further breakdown may be analytically useful and is presented in detailed tables.

This framework indicates the headings that ensure the international comparability of the Revenue classification. However, “*analytical needs may require that more detailed classifications be added.*” (IMF, 2014, page 111). As such, the above structure is not strict, as it allows some flexibility of levels and categories, to best fit each country’s accounts.

The criteria for assessing the quality of this revenue information¹⁰ (100 points) should be established by recognizing the essential elements of the economic classification in the three types of reports (PB, BER, YER):

- ▶ On a broader level, the differentiation between tax revenues (in the table above, “taxes”) and the other revenues, which are non-tax revenues. If the report meets only this minimum criterion, 50 points are awarded.

¹⁰ These criteria are also in line with the evaluation methodology of the Open Budget Survey. No OBS 2017: Question 61: “Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?”; Question 62: “Does the Enacted Budget present individual sources of revenue?”



- ▶ At the most detailed level, it is important that the country indicates the specific source of the revenue. Because of the possible variability of the revenue system in the countries, it is not possible to define exactly the categories corresponding to this function. However, it is up to the evaluator to recognize whether the more detailed headings in the table specify the source or underlying reason for the resource input. If the report meets this more detailed criterion a total of 100 points is awarded.

Regarding the second criterion, it can be observed that some countries detail the individual sources of only part of the revenues, but omit the rest. In order for the index to be sensitive to these cases, rewarding countries where all revenues are detailed to the detriment of less transparent cases, a weighting device for the score was incorporated into the methodology.

If the report presents a volume of resources not detailed by specific source, or even, allocated in generic headings such as others, values in the order of:

- ▶ Up to 3% of the total revenue value, the score remains at 100%;
- ▶ Up to $\frac{1}{3}$ of the total, the country will receive 75% of the score;
- ▶ From $\frac{1}{3}$ to $\frac{2}{3}$ of the total, the country will receive 50% of the score;
- ▶ Greater than $\frac{2}{3}$ will not be scored.

The final score for quality of revenue information will result from the arithmetic mean of the score obtained by analyzing the data in the PB, BER and YER. Figure 5, at the end of this section, summarizes how this indicator makes up the final score for the quality dimension.

IN WHAT AREAS IS THE MONEY BEING SPENT?

The government's areas of activity are expressed by the **functional classification of government**. According to IMF (2014, page 148), this framework:



Allows trends in government spending on specific functions or policy purposes to be examined over time. Other conventional government headings are generally not suitable for this purpose because they reflect the organizational structures of the administration.

The following table presents the structure proposed in the Statistical Manual of Public Finance for classification into two hierarchical levels, functions and sub-functions. (page 167).

Figure 4 - Classification of Expenditures by Functions according to IMF

7	Total expenditure		
701	General public services	706	Housing and community amenities
7011	Executive, and legislative organs, financial and fiscal affairs, external affairs	7061	Housing development
7012	Foreign economic aid	7062	Community development
7013	General services	7063	Water supply
7014	Basic research	7064	Street lighting
7015	R&D General public services	7065	R&D Housing and community amenities n.e.c
7016	General public services in e. c.	7066	Housing and community amenities n.e.c
7017	Public debt transactions	707	Health
7018	Transfers of a general character between different levels of government	7071	Medical products, appliances, and equipment
702	Defense	7072	Outpatient services
7021	Military defense	7073	Hospital services
7022	Civil defense	7074	Public health services
7023	Foreign military aid	7075	R&D Health
7024	R&D Defense	7076	Health n.e.c.
7025	Defense n.e.c	708	Recreation, culture, and religion
703	Public order and safety	7081	Recreational and sporting services
7031	Police services	7082	Cultural services
7032	Fire protection services	7083	Broadcasting and publishing services
7033	Law courts	7084	Religious and other community services
7034	Prisons	7085	R&D Recreation, culture, and religion
7035	R&D Public order and safety	7086	Recreation, culture, and religion n.e.c
7036	Public order and safety n.e.c.	709	Education
704	Economic affairs	7091	Pre-primary and primary education
7041	General economic, commercial, and labor affairs	7092	Secondary education
7042	Agriculture, forestry, fishing, and hunting	7093	Postsecondary nontertiary education
7043	Fuel and energy	7094	Tertiary education
7044	Mining, manufacturing, and construction	7095	Education not definable by level
7045	Transport	7096	Subsidiary services to education
7046	Communication	7097	R&D Education
7047	Other industries	7098	Education n.e.c.

7048	R&D Economic affairs	710	Social protection
7049	Economic affairs n.e.c.	7101	Sickness and disability
705	Environmental protection	7102	Old age
7051	Waste management	7103	Survivors
7052	Waster water management	7104	Family and children
7053	Pollution abatement	7105	Unemployment
7054	Protection of biodiversity and landscape	7106	Housing
7055	R&D Environmental protection	7107	Social exclusion n.e.c.
7056	Environmental protection n.e.c.	7108	R&D Social protection
		7109	Social protection n.e.c.

The index will assess the extent to which the country presents expenditures at two functional levels in each type of report (promulgated budget, execution report, and year-end report). If the report presents at least the functional classification at 1 level, 50 points will be awarded; if it presents at 2 levels a total score of 100 points will be awarded. The final score for the quality of expenditure data by function (from 0 to 100 points) will be the arithmetic mean of the score obtained in each of the report types. Figure 5, at the end of this section, summarizes how this indicator makes up the final score for the quality dimension.



WHO IS RESPONSIBLE FOR THE SPENDING?

The public budget is distributed among the various government entities and sub-units that manage them. Unlike functional or economic classification, *“there are no international standards for administrative classification, as this is specific to each country’s institutional arrangements.”* (IMF, 2018)

In spite of the fact that there is no standard structure, it is considered good practice for the country to present its expenditures according to this classification. It is important to express the relationship of responsibility under a certain slice of the budget, and thereby improve the accountability of the actions of the managers of a certain position.

Without a specific structure to be followed, the evaluation of the index should be based on the recognition of a classification in which government entities and sub-units are listed together with the budget they have available. *“Governmental units are unique kinds of legal entities established by political processes that have legislative, judicial, or executive authority over other institutional units within a given area.”* (IMF, 2014, page 14).

The detailing of the sub-units of an entity can take place at different levels, also according to the institutional detailing. It is possible, for example, for a ministry to be made up of secretariats, and these secretariats by departments, and these departments by sub-departments, each with a specific management budget. Or it may be that the country allocates budget only to ministries and secretariats, without further detail.

For the index evaluation, it was established that a breakdown of the classification into at least two hierarchical levels is necessary to better communicate the assignment of responsibilities in government.

In this way, the index will assess the extent to which the country presents expenditures at two administrative levels in each type of report (promulgated budget, execution report, and year-end report). If the report presents at least the classification by entity at 1 level, 50 points will be awarded; if it presents at 2 levels a total score of 100 points will be awarded. The final expenditure data quality score by entity (from 0 to 100 points) will be the arithmetic mean of the score obtained in each of the report types.

The final score for the country's information quality dimension will be the sum of the quality analysis scores for revenue data, expenditure data by function and by entity. This number ranges from 0 to 300 points, but can be presented on a scale of 0-100, knowing that the dimension has weight 3 in the calculation of the final score. A summary of the methodology for calculating the dimension score can be seen in the following figure:

Figure 5 - Dimension II score Distribution (Information Quality) by indicators

	Revenue by Nature	Expenditure by Function	Expenditure by Entity	Information Quality
	No data (0 points); Data for 1 level (50 points); Detailed data at 2 levels (100 points)			(per reports)
Promulgated Budget	up to 100	up to 100	up to 100	average of 3 report quality assessments
Execution Reports	up to 100	up to 100	up to 100	average of 3 report quality assessments
Year-End Reports	up to 100	up to 100	up to 100	average of 3 report quality assessments
Information Quality (per indicator)	average of the 3 scores above	average of the 3 scores above	average of the 3 scores above	Sum (0 to 300 points)

► DIMENSION III - OPEN DATA



Eight principles guide the characterization of open data. According to them, the data must be **complete** (defined according to the data type), **primary** (collected from source, made available by the institution that generates it), **accessible** (available online), **non-discriminatory** (anyone can access it, with no need for registration or identification), updated (defined according to the data type), in **machine-processable and non-proprietary format** (.csv for example), and under free license (not patented or copyrighted). (Tauberer, 2014¹¹)

The information required on the platform would ideally be available in open databases. These enable broader access to the data, making it easier to handle and analyze. The need for manual search for unstructured information restricts the initiative of monitoring and analysis by society.

To evaluate this dimension, it is necessary to define what a **complete base** would be, in the context of this paper. The bases containing the information already specified in the quality dimension will be considered complete: planned allocation (amount foreseen for the budget) and executed expenditure by functional and organic classification and revenue by economic category.

The principle of timeliness also lacks definition in the context of analysis. In this work, the bases that present data on the current year's allocation and execution will be considered **updated**.

With this established, the evaluation of the dimension becomes simple. The extent to which countries are in compliance with the 8 listed open data principles is assessed for revenues (100 points) and also for expenditures (100 points) separately. The final score for the dimension will be the simple average of the open revenue and open expenditure data scores.

To receive the lowest scoring band (25 points), the country will have to provide the data described above in accordance with 5 of the principles. According to which, data must be **complete, primary, accessible, and updated, and in a machine-processable format**. Thus, for the country to have any score in the open data dimension it is necessary that the responsible public entity (primary data¹²) publishes online (accessible) data of the current year (updated) in a base with a structured format containing data of the approved and executed budget of the revenue by economic nature and/or expenditures classified by entity and function (complete).

To receive the 50 points the base must be in accordance with - in addition to those already listed - 1 of the 3 remaining principles (**free license, non-proprietary formats, and non-discriminatory access**). If it is in accordance with 2 of the 3 remaining principles, it gets 75 points. If it is in accordance with the remaining 3, that is, if you follow the 8 principles, you get 100 points.

¹¹ Available at: <https://opengovdata.io/2014/8-principles/>

¹² Primary data are those collected and made publicly available by the source that produces them

Figure 6 - Dimension III score Distribution (Open Data) by indicators

Indicator		Score	
Open Data Principles	Criteria	Revenue	Expenditure
I - Complete II - Accessible III - Updated IV - Structured V - Primary	Meets principles I, II, III, IV, V	25 points	25 pontos
VI - Free License	Meets principles I, II, III, IV, V and in addition 1 of the principles VI, VII, VIII	50 points	50 points
VII - Non Proprietary	Meets principles I, II, III, IV, V and in addition 2 of the principles VI, VII, VIII	75 points	75 points
VIII - Non-discriminatory access	Meets principles I, II, III, IV, V and in addition 3 of the principles VI, VII, VIII	100 points	100 points
Open Data Dimension - average of Revenue and Expenditure scores (0 - 100 points)		Up to 100 points	Up to 100 points



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► ANNEX - SCORING SYSTEM SUMMARY

Dimension I - Budget Reports (0-100 points)

	Prepared	Published on time	Total
Promulgated Budget	16.7	16.7	33.3
Quarterly Budget	16.7	16.7	33.3
1 st Quarter	4.2	4.2	8.3
2 nd Quarter	4.2	4.2	8.3
3 rd Quarter	4.2	4.2	8.3
4 th Quarter	4.2	4.2	8.3
Year-End Report	16.7	16.7	33.3
Total	50.0	50.0	100.0

Dimension II - Information Quality (0-300 points)

	Revenue by Nature	Expenditure by Function	Expenditure by Entity	Information Quality
No data (0 points); Data for 1 level (50 points); Detailed data at 2 levels (100 points)				(per reports)
Promulgated Budget	up to 100	up to 100	up to 100	average of 3 report quality assessments
Execution Reports	up to 100	up to 100	up to 100	average of 3 report quality assessments
Year-End Reports	up to 100	up to 100	up to 100	average of 3 report quality assessments
Information Quality (per indicator)	average of the 3 scores above	average of the 3 scores above	average of the 3 scores above	Sum (0 to 300 points)

Dimension III - Open Data (0-100 points)

Indicator		Score	
Open Data Principles	Criteria	Revenue	Expenditure
I - Complete II - Accessible III - Updated IV - Structured V - Primary	Meets principles I, II, III, IV, V	25 points	25 points
VI - Free License	Meets principles I, II, III, IV, V and in addition 1 of the principles VI, VII, VIII	50 points	50 points
VII - Non Proprietary	Meets principles I, II, III, IV, V and in addition 2 of the principles VI, VII, VIII	75 points	75 points
VIII - Non-discriminatory access	Meets principles I, II, III, IV, V and in addition 3 of the principles VI, VII, VIII	100 points	100 points
Open Data Dimension - average of Revenue and Expenditure scores (0 - 100 points)		Up to 100 points	Up to 100 points

Final Calculation of the PALOP-TL Transparency Index

Dimension 1 + 100pts	Dimension 2 + 100pts	Dimension 3 300pts	= Total Score 500pts
Total Score / 5 = Platform Transparency Index (100pts)			