

# Open Budget Survey 2019

Questionnaire

Ecuador

April 2020

# Country Questionnaire: Ecuador

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2019

Source:

En Ecuador no se produce el PBS. El documento más similar al PBS es la "Programación Presupuestaria Cuatrianual 2019-2022", que el Ministerio de Economía y Finanzas entregó a la Asamblea Nacional junto con el EBP y que se puede encontrar en la siguiente dirección:

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>

Comment:

La "Programación Presupuestaria Cuatrianual 2019-2022" contiene un marco de planificación de ingresos y gastos a mediano plazo, que busca vincular las políticas, la planificación y la elaboración de presupuestos en un período multianual. Sin embargo, acorde a la Constitución de la República del Ecuador en sus artículos 294 y 295 ([https://www.oas.org/juridico/pdfs/mesicic4\\_ecu\\_const.pdf](https://www.oas.org/juridico/pdfs/mesicic4_ecu_const.pdf)), la Función Ejecutiva debe presentar a la Asamblea Nacional este documento junto con el EBP durante los primeros 90 días de la gestión del nuevo presidente y, en los años siguientes, 60 días antes del inicio del año fiscal respectivo. Debido a que el presidente Lenín Moreno se posesionó en mayo de 2017, el EBP se presentó junto con la "Programación Presupuestaria Cuatrianual 2019-2022" el 31 de octubre de 2018 (60 días antes del inicio del año fiscal 2019). Por esta razón, este documento se considera como apoyo al EBP.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

Comments: En Ecuador la Programación Presupuestaria Cuatrianual es un documento anexo a la Proforma Presupuestaria puesta en consideración del legislativo, cuyo contenido es similar al PBS. Ambos documentos son totalmente públicos, y más recientemente, incluso desde su envío.

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

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.*

Answer:

d. The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Source:

Para Ecuador no se produce el PBS. El documento más parecido al PBS es la "Programación Presupuestaria Cuatrianual 2019-2022", que se puede encontrar en la siguiente dirección: <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>

Comment:

El PBS no se produce. El documento más parecido, la "Programación Presupuestaria Cuatrianual 2019-2022", se considera un documento de apoyo al EBP, debido a que, acorde a la Constitución de la República del Ecuador en sus artículos 294 y 295 ([https://www.oas.org/juridico/pdfs/mesicic4\\_ecu\\_const.pdf](https://www.oas.org/juridico/pdfs/mesicic4_ecu_const.pdf)), la Función Ejecutiva debe presentar a la Asamblea Nacional este documento junto con el EBP durante los primeros 90 días de la gestión del nuevo presidente y, en los años siguientes, 60 días antes del inicio del año fiscal

respectivo. Debido a que el presidente Lenín Moreno se posesionó en mayo de 2017, el EBP se presentó junto con la "Programación Presupuestaria Cuatrianual 2019-2022" el 31 de octubre de 2018 (60 días antes del inicio del año fiscal 2019) ante la Asamblea Nacional.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

Comments: La respuesta es correcta en los términos planteados por la metodología. Sin embargo, la Programación Presupuestaria Cuatrianual y la Proforma Presupuestaria, puesta a consideración del legislativo, son totalmente públicos, y más recientemente, incluso desde su envío.

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

Source:

Comment:  
jcnbjahbc

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

n/a.

Source:

Para Ecuador no se produce el PBS. El documento más parecido al PBS es la "Programación Presupuestaria Cuatrianual 2019-2022", que se puede encontrar en la siguiente dirección: <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>

Comment:

Debido a que la "Programación Presupuestaria Cuatrianual 2019-2022" se considera un documento de apoyo al EBP, el PBS no existe.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: I choose not to review this question

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

Source:

Para Ecuador no se produce el PBS. El documento más similar al PBS es la "Programación Presupuestaria Cuatrianual 2019-2022", que se puede encontrar en la siguiente dirección: <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>

Comment:

El PBS no se produce por eso se elige la respuesta n/a. El documento más parecido, la "Programación Presupuestaria Cuatrianual 2019-2022", se considera un documento de apoyo al EBP, debido a que, acorde a la Constitución de la República del Ecuador en sus artículos 294 y 295([https://www.oas.org/juridico/pdfs/mesicic4\\_ecu\\_const.pdf](https://www.oas.org/juridico/pdfs/mesicic4_ecu_const.pdf)), la Función Ejecutiva debe presentar a la Asamblea Nacional este documento junto con el EBP durante los primeros 90 días de la gestión del nuevo presidente y, en los años siguientes, 60 días antes del inicio del año fiscal respectivo. Debido a que el presidente Lenin Moreno se posesionó en mayo de 2017, el EBP se presentó junto con el "Programación Presupuestaria Cuatrianual 2019-2022" el 31 de octubre de 2018 (60 días antes del inicio del año fiscal 2019) ante la Asamblea Nacional .

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

d. Not applicable

Source:

Para Ecuador no se produce el PBS. El documento más parecido al PBS es la "Programación Presupuestaria Cuatrianual 2019-2022", que se puede encontrar en la siguiente dirección: <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>

Comment:

Debido a que el documento PBS no se produce, se escoge la opción d.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

d. Not produced at all

Source:

Para Ecuador no se produce el PBS. El documento más parecido al PBS es la "Programación Presupuestaria Cuatrianual 2019-2022", que se puede encontrar en la siguiente dirección: <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>

Comment:

El PBS no se produce. El documento más parecido, la "Programación Presupuestaria Cuatrianual 2019-2022", se considera un documento de apoyo al EBP, debido a que, acorde a la Constitución de la República del Ecuador en sus artículos 294 y 295 ([https://www.oas.org/juridico/pdfs/mesicic4\\_ecu\\_const.pdf](https://www.oas.org/juridico/pdfs/mesicic4_ecu_const.pdf)), la Función Ejecutiva debe presentar a la Asamblea Nacional este documento junto con el EBP durante los primeros 90 días de la gestión del nuevo presidente y, en los años siguientes, 60 días antes del inicio del año fiscal respectivo. Debido a que el presidente Lenín Moreno se posesionó en mayo de 2017, el EBP se presentó junto con el "Programación Presupuestaria Cuatrianual 2019-2022" el 31 de octubre de 2018 (60 días antes del inicio del año fiscal 2019) ante la Asamblea Nacional.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

Comments: En Ecuador la Programación Presupuestaria Cuatrianual es un documento anexo a la Proforma Presupuestaria puesta en consideración del legislativo, cuyo contenido es similar al PBS. Ambos documentos son totalmente públicos, y más recientemente, incluso desde su envío.

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer:

Source:

Para Ecuador no se publica el PBS. El documento más parecido al PBS es la "Programación Presupuestaria Cuatrianual 2019-2022", que se puede encontrar en la siguiente dirección: <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>

Comment:

Las fechas las cuales se debe enviar la "Programación Presupuestaria Cuatrianual" a la Asamblea Nacional se encuentran en la Constitución de la República del Ecuador, en sus artículos 294 y 295 ([https://www.oas.org/juridico/pdfs/mesicic4\\_ecu\\_const.pdf](https://www.oas.org/juridico/pdfs/mesicic4_ecu_const.pdf)).

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

PBS-7. If the PBS is produced, please write the full title of the PBS.

*For example, a title for the Pre-Budget Statement could be "Proposed 2019 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2018/19."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Source:

Para Ecuador no se publica el PBS. El documento más parecido al PBS es la "Programación Presupuestaria Cuatrianual 2019-2022", que se puede encontrar en la siguiente dirección: <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>

Comment:

Este documento no se produce debido a que la "Programación Presupuestaria Cuatrianual 2019-2022" que tiene información similar a la requerida por un PBS, se considera un documento de apoyo del EBP puesto que este documento se envía a la Asamblea al mismo tiempo que el EBP.

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

PBS-8. Is there a "citizens version" of the PBS?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

Para Ecuador no se publica el PBS y por ende no existe una versión ciudadana de este documento. El documento más parecido al PBS es la "Programación Presupuestaria Cuatrianual 2019-2022", que se puede encontrar en la siguiente dirección:

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>

Comment:

Este documento no se produce debido a que la "Programación Presupuestaria Cuatrianual 2019-2022" que tiene información similar a la requerida por un PBS, se considera un documento de apoyo del EBP, ya puesto que este documento se envía a la Asamblea al mismo tiempo que el EBP.

Peer Reviewer

Opinion: Agree

Comments: No existe una versión ciudadana del "PBS", dado que este último no se produce. Sin embargo, existen documentos informativos que buscan mostrar, de una manera comprensible al ciudadano, los lineamientos respecto a la planificación por la Función Ejecutiva, por ejemplo: <http://www.planificacion.gob.ec/wp-content/uploads/downloads/2019/06/Lineamientos-previos-para-la-elaboracion-de-la-proforma-del-PAI-2020.pdf>

Government Reviewer

Opinion: Agree

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2019

Source:

La primera versión del EBP enviada a la Asamblea Nacional el 31 de Octubre de 2018 y denominada "Proforma enviada a Asamblea Nacional 2019", se puede encontrar en el siguiente link:

<https://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2019/>

La segunda versión del EBP enviada a la Asamblea Nacional el 10 de Diciembre de 2018 y denominada "Proforma enviada a Asamblea Nacional 2019", se puede encontrar en el siguiente link:

<https://www.finanzas.gob.ec/pro-forma-enviada-a-la-asamblea-nacional-2019-10-de-diciembre/>

Comment:

Acorde a la Constitución de la República del Ecuador en el artículo 295 ([https://www.oas.org/juridico/pdfs/mesicic4\\_ecu\\_const.pdf](https://www.oas.org/juridico/pdfs/mesicic4_ecu_const.pdf)), la Función Ejecutiva debe presentar la primera versión del EBP a la Asamblea Nacional durante los primeros 90 días de la gestión del nuevo presidente y, en los años siguientes, 60 días antes del inicio del año fiscal respectivo. Debido a que el presidente Lenín Moreno asumió funciones en mayo de 2017, la primera versión del EBP 2019, denominada "Proforma enviada a Asamblea Nacional 2019", se presentó 60 días antes (31 de octubre de 2018) del inicio del año fiscal 2019 ante la Asamblea Nacional. Una vez que el Ejecutivo presenta el primer EBP a la Asamblea Nacional, este organismo tiene 30 días para realizar observaciones. Luego, la Asamblea Nacional remite las observaciones del EBP al Ejecutivo y éste tiene 10 días para aceptarlas (o no) y remitir un nuevo EBP a la Asamblea Nacional (10 de diciembre de 2018). Una vez que la Asamblea Nacional recibe la segunda versión del EBP del Ejecutivo, este organismo puede, en los diez días siguientes, ratificar sus observaciones, en un solo debate, con el voto de dos tercios de sus integrantes. De lo contrario, entrará en vigencia el EBP enviado en segunda instancia por la Función Ejecutiva (artículo 295 de la Constitución de la República del Ecuador). Esta es la razón por la cual existen dos versiones del EBP.

Peer Reviewer

Opinion: Agree

Comments: Existen dos versiones porque la Asamblea "Congress", no aprobó en primera instancia la Proforma enviada por el la Función Ejecutiva, el motivo de la devolución fue por inconformidades de las asignaciones previstas para el sector de la salud y de educación. Remito nota de prensa como ejemplo: <https://www.elcomercio.com/actualidad/asamblea-devuelve-pro-forma-ejecutivo.html>

Government Reviewer

Opinion: Agree

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

31/10/2018

Source:

Las siguientes noticias verifican que la primera versión del EBP 2019 fue enviada el 31 de octubre de 2018 a la Asamblea Nacional:

<https://www.eluniverso.com/noticias/2018/10/31/nota/7028978/proforma-2019-crudo-582>

Comment:

Acorde a la Constitución de la República del Ecuador en el artículo 295 ([https://www.oas.org/juridico/pdfs/mesicic4\\_ecu\\_const.pdf](https://www.oas.org/juridico/pdfs/mesicic4_ecu_const.pdf)), la Función Ejecutiva debe presentar la primera versión del EBP a la Asamblea Nacional durante los primeros 90 días de la gestión del nuevo presidente y, en los años siguientes, 60 días antes del inicio del año fiscal respectivo. Debido a que el presidente Lenín Moreno asumió funciones en mayo de 2017, la primera versión del EBP 2019, denominada "Proforma enviada a Asamblea Nacional 2019", se presentó 60 días antes (31 de octubre de 2018) del inicio del año fiscal 2019 ante la Asamblea Nacional. Una vez que el Ejecutivo presenta el primer EBP a la Asamblea Nacional, este organismo tiene 30 días para realizar observaciones. Luego, la Asamblea Nacional remite las observaciones del EBP al Ejecutivo y éste tiene 10 días para aceptarlas (o no) y remitir un nuevo EBP a la Asamblea Nacional (10 de diciembre de 2018). Una vez que la Asamblea Nacional recibe la segunda versión del EBP del Ejecutivo, este organismo puede, en los diez días siguientes, ratificar sus observaciones, en un solo debate, con el voto de dos tercios de

sus integrantes. De lo contrario, entrará en vigencia el EBP enviado en segunda instancia por la Función Ejecutiva (artículo 295 de la Constitución de la República del Ecuador). Esta es la razón por la cual existen dos versiones del EBP.

Para esta sección se considera únicamente la fecha en que se envió la primera versión del EBP 2019, es decir, el 31 de Octubre de 2018, tal como consta en la nota de prensa.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.*

*The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.*

*The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:*

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:

c. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature

Source:

La primera versión del EBP enviada a la Asamblea Nacional el 31 de Octubre de 2018 y denominada "Proforma enviada a Asamblea Nacional 2019 " se puede encontrar en el siguiente link:

<https://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2019/>

En esta página web constan todos los documentos que pertenecen al EBP: EBP detallado por Ingresos y Gastos, Plan anual de inversión, Consolidado Proforma Presupuestaria, Programación Presupuestaria Cuatrianual.

La segunda versión del EBP enviada a la Asamblea Nacional el 10 de Diciembre de 2018 y denominada "Proforma enviada a Asamblea Nacional 2019 ", se puede encontrar en el siguiente link:

<https://www.finanzas.gob.ec/pro-forma-enviada-a-la-asamblea-nacional-2019-10-de-diciembre/>

En esta página web constan todos los documentos que pertenecen al EBP: EBP detallado por Ingresos y Gastos, Plan anual de inversión, Consolidado Proforma Presupuestaria, Programación Presupuestaria Cuatrianual.

Comment:

Para determinar la fecha en que el EBP se puso a disposición del público, se utilizó la fecha de la última modificación de la primera versión EBP (del 31 de octubre de 2018): 05/11/2018, con el comando javascript:alert(document.lastModified). Debido a que existen varios documentos que pertenecen al EBP, se utilizó la fecha de la última modificación de la mayoría de estos documentos. Específicamente, el EBP detallado por Ingresos y gastos, el Plan anual de inversión y la Programación Presupuestaria Cuatrianual tienen como última fecha de modificación el 05/11/2018. Solo el documento "Consolidado de la Proforma Presupuestaria 2019" tiene como última fecha de modificación el 15/11/2018.

Por ello, se concluye que el EBP se puso a disposición del público mientras todavía estaba siendo discutido por la Asamblea Nacional, pero menos de dos meses antes de que empiece el año presupuestario.



Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.*

Answer:

5/11/2018 5/11/2018

Source:

La primera versión del EBP enviada a la Asamblea Nacional el 31 de Octubre de 2018 y denominada "Proforma enviada a Asamblea Nacional 2019", se puede encontrar en el siguiente link:

<https://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2019/>

En esta página web constan todos los documentos que pertenecen al EBP de la primera versión : EBP detallado por Ingresos y Gastos, Plan anual de inversión, Consolidado Proforma Presupuestaria, Programación Presupuestaria Cuatrianual

La segunda versión del EBP enviada a la Asamblea Nacional el 10 de Diciembre de 2018 y denominada "Proforma enviada a Asamblea Nacional 2019", se puede encontrar en el siguiente link:

<https://www.finanzas.gob.ec/pro-forma-enviada-a-la-asamblea-nacional-2019-10-de-diciembre/>

En esta página web constan todos los documentos que pertenecen al EBP de la segunda versión: EBP detallado por Ingresos y Gastos, Plan anual de inversión, Consolidado Proforma Presupuestaria, Programación Presupuestaria Cuatrianual

Para determinar la fecha de publicación se tomó la fecha del EBP enviado el 31 de octubre a la Asamblea. La fecha de publicación en línea del segundo EBS fue el 26/12/2018.

Comment:

Para determinar la fecha de publicación del EBP, se utilizó la fecha de la última modificación de la primera versión EBP (del 31 de octubre de 2018): 05/11/2018, con el comando javascript:alert(document.lastModified). Debido a que existen varios documentos que pertenecen al EBP, se utilizó la fecha de la última modificación de la mayoría de estos documentos. Específicamente, el EBP detallado por Ingresos y gastos, el Plan anual de inversión y la Programación Presupuestaria Cuatrianual tienen como última fecha de modificación el 05/11/2018. Solo el documento "Consolidado de la Proforma Presupuestaria 2019" tiene como última fecha de modificación el 15/11/2018.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

Comments: A partir de la proforma presupuestaria 2018 consta la fecha de publicación con 08/11/2017 y en la proforma 2019 registran dos fechas de publicación debido a que se realizaron dos entregas con igual fecha 30/10/2018 y 10/12/2018.

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

La fecha de publicación se determinó usando el comando `javascript:alert(document.lastModified)`, el cual indica la última fecha de modificación del documento en línea.

Source:

La primera versión del EBP enviada a la Asamblea Nacional el 31 de Octubre de 2018 y denominada "Proforma enviada a Asamblea Nacional 2019", se puede encontrar en el siguiente link: <https://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2019/>

La segunda versión del EBP enviada a la Asamblea Nacional el 10 de Diciembre de 2018 y denominada "Proforma enviada a Asamblea Nacional 2019", se puede encontrar en el siguiente link: <https://www.finanzas.gob.ec/pro-forma-enviada-a-la-asamblea-nacional-2019-10-de-diciembre/>

Comment:

Para determinar la fecha de publicación del EBP, se tomó la fecha de la última modificación de la primera versión EBP (del 31 de octubre de 2018), 05/11/2018. La segunda versión del EBP del 10 de diciembre de 2018, se creó en línea el 26/12/2018.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.*

Answer:

<https://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2019/>

Source:

EBP 31 de octubre de 2018 (Este es el link que se adjunta en la respuestas) :

<https://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2019/>

Dentro de los documentos que componen el EBP se encuentran los siguientes:

Ingresos:

Por Grupo: [https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/4-CN\\_Por-Grupo\\_Ingresos.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/4-CN_Por-Grupo_Ingresos.pdf)

Por sector: [https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/6-CN\\_Por-Sector\\_Ingresos.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/6-CN_Por-Sector_Ingresos.pdf)

Por consejo sectorial: [https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/8-CN\\_Por-Consejo-Sectorial\\_Ingresos.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/8-CN_Por-Consejo-Sectorial_Ingresos.pdf)

Por Sectorial: [https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/10-CN\\_Por-Sectorial\\_Ingresos.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/10-CN_Por-Sectorial_Ingresos.pdf)

Por entidad: [https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/14-CN\\_Por-Entidad-Grupo\\_Ingresos.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/14-CN_Por-Entidad-Grupo_Ingresos.pdf)

Por Grupo de entidades: [https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/14-CN\\_Por-Entidad-Grupo\\_Ingresos.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/14-CN_Por-Entidad-Grupo_Ingresos.pdf)

Por ítem: <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/18CN-Por-Item-Ingresos.pdf>

Gastos

Por Grupo: [https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/5-CN\\_Por-Grupo\\_Gastos.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/5-CN_Por-Grupo_Gastos.pdf)

Por sector: [https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/7-CN\\_Por-Sector\\_Gastos.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/7-CN_Por-Sector_Gastos.pdf)

Por consejo sectorial: [https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/9-CN\\_Por-Consejo-Sectorial\\_Gastos.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/9-CN_Por-Consejo-Sectorial_Gastos.pdf)

Por Sectorial: [https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/11-CN\\_Por-Sectorial\\_Gastos.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/11-CN_Por-Sectorial_Gastos.pdf)

Por entidad: [https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/15-CN\\_Por-Entidad-Grupo\\_Gastos.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/15-CN_Por-Entidad-Grupo_Gastos.pdf)

Por Grupo de entidades: [https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/15-CN\\_Por-Entidad-Grupo\\_Gastos.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/15-CN_Por-Entidad-Grupo_Gastos.pdf)

Por ítem: <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/19CN-Por-Item-Gastos.pdf>

Plan Anual de Inversión: [https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/20CN\\_Plan-Anual-de-Inversiones-Entidad-Proyecto.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/20CN_Plan-Anual-de-Inversiones-Entidad-Proyecto.pdf)

Consolidado proforma presupuestaria:

[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/1-Cuenta-Ahorro-Inversi%C3%B3n-Financiamiento-CAIF\\_ok.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/1-Cuenta-Ahorro-Inversi%C3%B3n-Financiamiento-CAIF_ok.pdf)

Programación Presupuestaria Cuatrianual

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>

Comment:

En los links anteriores se describe el documento. Acorde a la explicación proporcionada sobre las dos versiones que existen del EBP, se provee únicamente el link del EBP de la primera versión (31 de Octubre), el cual también se usará en la Sección 2 de la encuesta.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

Comments: La proforma lo publica el Ministerio de Economía y Finanzas, en el link <https://www.finanzas.gob.ec/proforma-enviada/>

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

La primera versión del EBP enviada a la Asamblea Nacional el 31 de Octubre de 2018 y denominada "Proforma enviada a Asamblea Nacional 2019", se puede encontrar en el siguiente link:

<https://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2019/>

La segunda versión del EBP enviada a la Asamblea Nacional el 10 de Diciembre de 2018 y denominada "Proforma enviada a Asamblea Nacional 2019", se puede encontrar en el siguiente link:

<https://www.finanzas.gob.ec/pro-forma-enviada-a-la-asamblea-nacional-2019-10-de-diciembre/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

Comments: La publicación en pdf para mantener la seguridad de los contenidos de los informes

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

*If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

La primera versión del EBP enviada a la Asamblea Nacional el 31 de Octubre de 2018 y denominada "Proforma enviada a Asamblea Nacional 2019", se puede encontrar en el siguiente link:

<https://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2019/>

La segunda versión del EBP enviada a la Asamblea Nacional el 10 de Diciembre de 2018 y denominada "Proforma enviada a Asamblea Nacional 2019", se puede encontrar en el siguiente link:

<https://www.finanzas.gob.ec/pro-forma-enviada-a-la-asamblea-nacional-2019-10-de-diciembre/>

Comment:

El EBP fue publicado y se encuentra a disposición del público.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

*For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2018-19, produced by the Ministry of Finance, Planning and Economic Development."*

*If there are any supporting documents to the EBP, please enter their full titles in the comment box below.*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

"Proforma enviada a la Asamblea Nacional 2019"

Source:

La primera versión del EBP denominada "Proforma enviada a Asamblea Nacional 2019" se puede encontrar en el siguiente link, 31 de octubre de 2018 : <https://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2019/>

La segunda versión del EBP denominada "Proforma enviada a Asamblea Nacional 2019" se puede encontrar en el siguiente link, 10 de diciembre de 2018: <https://www.finanzas.gob.ec/pro-forma-enviada-a-la-asamblea-nacional-2019-10-de-diciembre/>

Comment:

La razón por la que existen dos versiones es porque así lo establece la Constitución de la República del Ecuador en su artículo 294 y 295. El nombre de los documentos que incluye el EBP son los siguientes:

Ingresos:

Proforma del Presupuesto General del Estado reporte consolidado comparativo - por grupo, sector, consejo, ingresos, sectorial, entidad e ítem (us dólares) ejercicio: 2019

Gastos

Proforma del Presupuesto General del Estado reporte consolidado comparativo - por gastos, sector, consejo sectorial, sectorial, entidad, ítem y programa por funcional (us dólares) ejercicio: 2019

Plan Anual de inversiones

Proforma del Presupuesto General del Estado programa anual de inversiones entidad - cup gastos (us dólares) ejercicio: 2019

Consolidado proforma presupuestaria

Presupuesto General del Estado Ministerio de Economía y Finanzas cuenta ahorro inversion financiamiento consolidado proforma presupuestaria 2019

Programación Presupuestaria

Programación Presupuestaria Cuatrianual 2019-2022

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

Researcher Response

Debido a que el IBP autorizó considerar la plataforma <https://www.finanzas.gob.ec/ejecucion-presupuestaria/>, la plataforma de ejecución presupuestaria se incluye como documento de respaldo del EBP. Esta plataforma se encuentra dentro de la página web y en la misma pestaña en la que se encuentra el EBP. Es importante considerar que la página de ejecución presupuestaria sólo puede visualizarse con el navegador Mozilla. Esto representa problemas al momento que una persona que no tiene este navegador intenta acceder.

EBP-8. Is there a "citizens version" of the EBP?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets>.*

Answer:

a. Yes

Source:

La versión ciudadana del EBP enviado el 31 de octubre de 2018 a la Asamblea Nacional se puede encontrar en el documento "Pro Forma Presupuestaria 2019" en el siguiente link: [https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/Presentaci%C3%B3n-Pro-forma-2019\\_AsambleaNacional.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/Presentaci%C3%B3n-Pro-forma-2019_AsambleaNacional.pdf)

De igual manera un segundo documento con las observaciones de la asamblea Nacional del EBP se puede encontrar en el siguiente link: <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/12/brochure-compressed.pdf>

Comment:

La versión ciudadana de los documentos se puede encontrar en los siguientes links:<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/12/brochure-compressed.pdf>

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios. [https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/Presentaci%C3%B3n-Pro-forma-2019\\_AsambleaNacional.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/Presentaci%C3%B3n-Pro-forma-2019_AsambleaNacional.pdf) <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/12/brochure-compressed.pdf>

Government Reviewer

Opinion: Agree

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY 2018

Source:

En los siguientes links se puede encontrar el EB, cuyo nombre es "Presupuesto General del Estado 2018 ", al cual se hace referencia:

(1/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-1-90.pdf>

(2/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-91-170.pdf>

(3/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-171-220.pdf>

(4/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-221-262.pdf>

Comment:

A pesar que el EB del año fiscal 2019 cumplió con los artículos 294 y 295 de la Constitución de la República del Ecuador ([https://www.oas.org/juridico/pdfs/mesicic4\\_ecu\\_const.pdf](https://www.oas.org/juridico/pdfs/mesicic4_ecu_const.pdf)), los cuales establecen que la Función Ejecutiva debe presentar a la Asamblea Nacional el EBP durante los primeros 90 días de la gestión del nuevo presidente y, en los años siguientes, 60 días antes del inicio del año fiscal respectivo, el EB 2019, que fue aprobado el 20 de diciembre de 2018, se puso a disposición del público- en línea- el 08 de Enero de 2019. En los links a continuación se puede verificar que el EB 2019 se subió en línea el 8 de Enero de 2019:

(1/5): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2019-1-75.pdf>

(2/5): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2019-76-150.pdf>  
(3/5): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2019-151-220.pdf>  
(4/5): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2019-76-150.pdf>  
(5/5): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2019-281-322.pdf>

La fecha de publicación se encuentra fuera del plazo máximo para ser considerado dentro del OBS 2019 (en los links anteriores se puede verificar que el documento se publicó el 08-01-2019 mediante el comando javascript). Por esta razón se utilizó el año 2018, para el EB del OBS 2019.

Peer Reviewer

Opinion: Agree

Comments: La revisión realizada por el investigador es correcta, se adjunta link de respaldo: <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/12/brochure-compressed.pdf>

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

Respuesta Peer Review: Gracias por tu repuesta, sin embargo el link <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/12/brochure-compressed.pdf> hace referencia a un CB del EBP por lo cual en este pregunta no corresponde citarlo.

EB-1b. When was the EB approved (enacted) by the legislature?

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

29/11/2017

Source:

En el siguiente link se puede encontrar el EB, cuyo nombre del documento es Presupuesto General del Estado para el 2018: <https://www.finanzas.gob.ec/proformas-aprobadas/>

Comment:

La fecha de aprobación del EB puede ser verificado con la siguiente noticia de prensa: [http://www.ecuadorinmediato.com/index.php?module=Noticias&func=news\\_user\\_view&id=2818829239](http://www.ecuadorinmediato.com/index.php?module=Noticias&func=news_user_view&id=2818829239)

Acorde a la Constitución de la República del Ecuador en su artículo 294 y 295, la Función Ejecutiva debe presentar a la Asamblea Nacional el EBP durante los primeros 90 días de la gestión del nuevo presidente y, en los años siguientes, 60 días antes del inicio del año fiscal respectivo (1 de enero de cada año). Luego de que la Función Ejecutiva entrega el EBP a la Asamblea Nacional, éste órgano tiene 30 días para revisar el EBP. Una vez que finalizan los 30 días, si existen observaciones, la Asamblea Nacional envía el EBP nuevamente a la Función Ejecutiva para apruebe (o no) las observaciones y emita un nuevo EBP. La Función Ejecutiva, posteriormente, tiene 10 días para remitir un nuevo EBP. Una vez recibida la segunda versión del EBP, la Asamblea Nacional, como máximo en los diez días siguientes, podrá ratificar sus observaciones, en un solo debate, con el voto de dos tercios de sus integrantes. De esta manera, acorde a la Constitución de la República del Ecuador, el EB debe ser aprobado antes del inicio del año fiscal. Por ello, se puede que el EB del año 2018, fue aprobado por la Asamblea Nacional dentro del plazo establecido.

Peer Reviewer

Opinion: Agree

Comments: La revisión realizada por el investigador es correcta. Se adjunta link de referencia: <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/12/brochure-compressed.pdf>

Government Reviewer

Opinion: Agree

Researcher Response

Respuesta Peer Review: Gracias por tu repuesta, sin embargo el link <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/12/brochure-compressed.pdf> hace referencia a un CB del EBP por lo cual no corresponde citarlo en esta pregunta

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:

d. The EB is not released to the public, or is released more than three months after the budget has been enacted

Source:

En los siguientes links se puede encontrar el EB, con el nombre de "Presupuesto General para el Estado 2018" . Sin embargo, el EB fue publicado fuera del plazo límite, es decir, más de 3 meses después de que el presupuesto fue aprobado:

(1/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-1-90.pdf>

(2/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-91-170.pdf>

(3/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-171-220.pdf>

(4/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-221-262.pdf>

Comment:

La fecha en la cual el EB se puso a disposición del público fue el 14 de enero de 2019, por lo que este documento se publicó más de tres meses después de que el presupuesto fue aprobado por la Asamblea Nacional (el presupuesto para 2018 fue aprobado el 29/11/2017). La fecha en la cual el documento se puso a disposición del público se determinó mediante el comando javascript: alert(document.lastModified) el cual permite determinar la última fecha de modificación del documento. La misma fecha de 14 de enero de 2019 aparece en las propiedades del PDF. Entonces, si bien los PDF dicen como fecha impresa el 13 de diciembre de 2017, solo puede verificarse publicación en línea el 14 de enero de 2019.

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. More than six weeks, but less than three months, after the budget has been enacted

Comments: En enero de 2018 se podía visualizar el presupuesto aprobado a través del siguiente link: <https://www.finanzas.gob.ec/ejecucion-presupuestaria/> Funciona solo en navegador "Firefox" Datos en línea de la información aprobada por Asamblea Nacional.

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

Respuesta peer review: Desacuerdo. Gracias por la observación. Sin embargo, me parece que estas confundiendo la fecha. Debido a que el EB se puso a disposición del público fue el 14 de enero de 2019 (no 14 de enero de 2018), por lo que este documento se publicó más de tres meses después de que el presupuesto fue aprobado por la Asamblea Nacional (el presupuesto para 2018 fue aprobado el 29/11/2017). La respuesta se mantiene en d.

EB-3a. If the EB is published, what is the date of publication of the EB?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

Source:

Se puede verificar que el documento "Presupuesto General para el Estado 2018" se publicó, más de 3 meses después de que el presupuesto fue aprobado el 14/01/2019, en la siguiente dirección electrónica :

(1/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-1-90.pdf>

(2/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-91-170.pdf>

(3/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-171-220.pdf>

(4/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-221-262.pdf>



Comment:

Como se puede verificar en los links anteriores el EB se publicó el 14/01/2019. Para determinar la fecha de publicación de documento se utilizó el comando javascript:alert(document.lastModified) el cual determina la última fecha de modificación del documento.

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

Para determinar la fecha de publicación del EB se utilizó el comando javascript:alert(document.lastModified) el cual determina la última fecha de modificación del documento.

Source:

Se puede verificar que el documento "Presupuesto General para el Estado 2018" se publicó, más de 3 meses después de que el presupuesto fue aprobado , en la siguiente dirección electrónica :

(1/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-1-90.pdf>

(2/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-91-170.pdf>

(3/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-171-220.pdf>

(4/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-221-262.pdf>

Comment:

La fecha de publicación del EB es el 14/01/2019, es decir, más de tres meses después de que se aprobó el EB por la Asamblea Nacional el 29 de noviembre de 2017.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Se contrasta en el siguiente link: <https://www.finanzas.gob.ec/ejecucion-presupuestaria/> Se abre solo en navegador "Firefox"

Comments: Ninguno

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

Respuesta Peer Review Desacuerdo. Tú estás haciendo referencia a la plataforma de ejecución presupuestaria (<https://www.finanzas.gob.ec/ejecucion-presupuestaria/>), cuando el EB es el presupuesto aprobado.

EB-4. If the EB is published, what is the URL or weblink of the EB?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

Source:

El documento "Presupuesto General para el Estado 2018" se puede encontrar en los siguientes links:

(1/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-1-90.pdf>

(2/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-91-170.pdf>

(3/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-171-220.pdf>

(4/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-221-262.pdf>

Comment:

En los links anteriores se puede verificar el documento publicado (pero no a tiempo )

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

d. Not applicable

Source:

El documento "Presupuesto General para el Estado 2018" se puede encontrar en los siguientes links:

(1/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-1-90.pdf>

(2/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-91-170.pdf>

(3/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-171-220.pdf>

(4/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-221-262.pdf>

Comment:

En los links se puede verificar que el documento no es legible en máquina. Se selecciona D porque el documento se considera no disponible dado que se publica muy tarde.

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Comments: Cierta información se puede encontrar en el siguiente link: <https://www.finanzas.gob.ec/ejecucion-presupuestaria/> Se abre solo en navegador "Firefox"

Government Reviewer

Opinion: Agree

Researcher Response

Respuesta Peer Review Desacuerdo. Se esta haciendo referencia a la plataforma de ejecución presupuestaria (<https://www.finanzas.gob.ec/ejecucion-presupuestaria/>), cuando el EB es el presupuesto aprobado.

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

*If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy*

(and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

c. Produced for internal purposes/use only

Source:

En el siguiente link, en el documento "Presupuesto General para el Estado 2018", se puede verificar que el documento sí se produce:

(1/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-1-90.pdf>

(2/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-91-170.pdf>

(3/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-171-220.pdf>

(4/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-221-262.pdf>

Comment:

Dado que el documento se publicó en 2019 y en base a conversaciones con el Ministerio, se confisera que el EB 2018 se produjo para uso interno, pues no se publicó en línea dentro del plazo que la OBS requiere para considerarlo como disponible al público.

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Produced but made available online to the public too late (published after the acceptable time frame)

Comments: Revisar el siguiente link: <https://www.finanzas.gob.ec/ejecucion-presupuestaria/> Se abre solo en navegador "Firefox"

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

Respuesta Peer Review: De acuerdo.

IBP Comment

Conforme a la metodología del IBP, solo se consideran documentos publicados o eventos que ocurren a más tardar el 31 de diciembre de 2018. En consecuencia, si este documento debe considerarse de uso interno pues es lo que más se ajusta a los eventos. Sólo ha sido posible verificar fecha de publicación en enero de 2019, lo que es un evento posterior a la fecha de corte de la OBS 2019.

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

*For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

"Presupuesto General para el Estado 2018".

Source:

En el siguiente link, en el documento "Presupuesto General para el Estado 2018", se puede verificar que el documento sí se produce:

(1/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-1-90.pdf>

(2/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-91-170.pdf>

(3/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-171-220.pdf>

(4/4): <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-221-262.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

EB-8. Is there a "citizens version" of the EB?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

No existe una versión ciudadana del EB 2018.

Comment:

Dentro de la página web del Ministerio de Finanzas, en la pestaña de Presupuesto Ciudadano- Presupuesto General del Estado, se puede verificar que no existe una versión ciudadana del EB 2018. <https://www.finanzas.gob.ec/biblioteca/> (Ver la pestaña de Presupuesto Ciudadano)

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: I choose not to review this question

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer:  
FY 2019

Source:  
El documento se denomina "Proforma Presupuestaria 2019", corresponde a la versión ciudadana de EBP 2019, y se puede encontrar en el siguiente link:

[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/Presentaci%C3%B3n-Pro-forma-2019\\_AsambleaNacional.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/Presentaci%C3%B3n-Pro-forma-2019_AsambleaNacional.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.*

*Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

Answer:

e. Not applicable (the document is publicly available)

Source:

El documento se denomina "Proforma Presupuestaria 2019", corresponde a la versión ciudadana de EBP 2019, y se puede encontrar en el siguiente link:

[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/Presentaci%C3%B3n-Pro-forma-2019\\_AsambleaNacional.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/Presentaci%C3%B3n-Pro-forma-2019_AsambleaNacional.pdf)

Comment:

Debido a que el documento se considera público, se seleccionó la respuesta e). La fecha de publicación del documento confirma que fue publicado a tiempo (22 de noviembre de 2018). Para determinar la fecha de publicación se utilizó el comando javascript:alert(document.lastModified), el cual permite determinar la última fecha de modificación del documento.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

*Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.*

Answer:

29/11/2017

Source:

El documento se denomina "Proforma Presupuestaria 2018 Cifras del Presupuesto General del Estado 2018 ", y se puede encontrar en el siguiente link : [https://www.finanzas.gob.ec/wp-content/uploads/downloads/2017/11/Proforma\\_2018\\_para\\_Asamblea.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2017/11/Proforma_2018_para_Asamblea.pdf)

Comment:

La fecha de publicación del documento se determinó usando el comando javascript:alert(document.lastModified), el cual determina la última fecha de modificación del documento.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

La fecha de publicación se determinó usando el comando javascript:alert(document.lastModified), el cual permite determinar la última fecha que fue modificado el documento.

Source:

El documento se denomina "Proforma Presupuestaria 2019", corresponde a la versión ciudadana de EBP 2019, y se puede encontrar en el siguiente link:

[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/Presentaci%C3%B3n-Pro-forma-2019\\_AsambleaNacional.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/Presentaci%C3%B3n-Pro-forma-2019_AsambleaNacional.pdf)

Comment:

La fecha de publicación del documento se puede determinar al utilizar el comando de javascript:alert(document.lastModified), el cual determina la última fecha de modificación del documento.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

CB-4. If the CB is published, what is the URL or weblink of the CB?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.*

Answer:

[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/Presentaci%C3%B3n-Pro-forma-2019\\_AsambleaNacional.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/Presentaci%C3%B3n-Pro-forma-2019_AsambleaNacional.pdf)

Source:

El documento se denomina "Proforma Presupuestaria 2019", corresponde a la versión ciudadana de EBP 2019, y se puede encontrar en el siguiente link:

[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/Presentaci%C3%B3n-Pro-forma-2019\\_AsambleaNacional.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/Presentaci%C3%B3n-Pro-forma-2019_AsambleaNacional.pdf)

Comment:

El documento se encuentra en línea.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

CB-5. If the CB is produced, please write the full title of the CB.

*For example, a title for the Citizens Budget could be "Budget 2018 People's Guide" or "2019 Proposed Budget in Brief: A People's Budget Publication."*

*If the document is not produced at all, researchers should mark this question "n/a."*

*If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.*

Answer:  
Proforma Presupuestaria 2019

Source:  
El documento se denomina "Proforma Presupuestaria 2019", corresponde a la versión ciudadana de EBP 2019, y se puede encontrar en el siguiente link:

[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/Presentaci%C3%B3n-Pro-forma-2019\\_AsambleaNacional.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/Presentaci%C3%B3n-Pro-forma-2019_AsambleaNacional.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta. A pesar de que se debe enfatizar que constituye una versión didáctica para el ciudadano.

Government Reviewer

Opinion: Agree

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.*

Answer:  
El documento al que corresponde el CB es al EBP 2018.

Source:  
El EBP 2018, Proforma enviada a la Asamblea Nacional – 2018, se puede encontrar en el siguiente link: <https://www.finanzas.gob.ec/proforma-enviada-asamblea-nacional-ano-2018-2/>

El documento del CB se denomina "Proforma Presupuestaria 2018 Cifras del Presupuesto General del Estado 2018" y se puede encontrar en el siguiente link: [https://www.finanzas.gob.ec/wp-content/uploads/downloads/2017/11/Proforma\\_2018\\_para\\_Asamblea.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2017/11/Proforma_2018_para_Asamblea.pdf)

Comment:  
El CB corresponde al EBP 2018 acorde a lo que se indica en el título del CB el cual es: "Proforma Presupuestaria 2018, cifras del Presupuesto General del Estado 2018".

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:  
FY 2017-2018

Source:  
Los IYR para el año fiscal 2018, sección Boletines de Ejecución Presupuestaria: <https://www.finanzas.gob.ec/biblioteca/>.  
Cuarto informe "Boletín Trimestral 2017-IV": <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/09/BOLETIN-TRIMESTRAL-2017-IV.pdf>



Primer informe "Boletín Trimestral 2018-I Trimestre": <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7615&force=0>.  
Segundo informe "Boletín Trimestral 2018-II Trimestre": <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7651&force=0>  
Tercer informe "Boletín Trimestral 2018-III Trimestre": <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=8002&force=0>

Comment:

Al revisar los últimos 4 boletines trimestrales correspondientes a 2017 y 2018 elaborados por el Ministerio de Economía y Finanzas, se puede verificar que al menos 3 de ellos se producen tarde.

Cuarto informe "Boletín Trimestral 2017-IV": 24 septiembre 2018 (fuera de tiempo)

Primer informe "Boletín Trimestral 2018-I Trimestre": 24 septiembre 2018

Segundo informe "Boletín Trimestral 2018-II Trimestre": 04 octubre 2018

Tercer informe "Boletín Trimestral 2018-III Trimestre": 08 enero 2019.

Es importante considerar que los tres informes no se publicaron dentro del marco aceptado por la metodología de la Encuesta de Presupuesto Abierto, por lo cual no pueden ser considerados como disponibles, sin embargo si se elaboran y publican. Las fechas de publicación fueron determinadas mediante el comando javascript: alert(document.lastModified) de la página web de cada boletín trimestral.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: I choose not to review this question

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

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.*

Answer:

d. The IYRs are not released to the public, or are released more than three months after the period covered

Source:

Informes trimestrales entregados durante el año fiscal 2018, sección Boletines de Ejecución Presupuestaria:

<https://www.finanzas.gob.ec/biblioteca/>.

Cuarto informe "Boletín Trimestral 2017-IV": <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/09/BOLETIN-TRIMESTRAL-2017-IV.pdf>

Primer informe "Boletín Trimestral 2018-I Trimestre": <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7615&force=0>.

Segundo informe "Boletín Trimestral 2018-II Trimestre": <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7651&force=0>

Tercer informe "Boletín Trimestral 2018-III Trimestre": <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=8002&force=0>

Comment:

Al revisar los últimos 4 boletines trimestrales correspondientes a 2017 y 2018 elaborados por el Ministerio de Economía y Finanzas, se puede verificar que al menos 3 de ellos se producen tarde.

Cuarto informe "Boletín Trimestral 2017-IV": 24 septiembre 2018 (fuera de tiempo)

Primer informe "Boletín Trimestral 2018-I Trimestre": 24 septiembre 2018

Segundo informe "Boletín Trimestral 2018-II Trimestre": 04 octubre 2018

Tercer informe "Boletín Trimestral 2018-III Trimestre": 08 enero 2019.

Es importante considerar que los tres informes no se publicaron dentro del marco aceptado por la metodología de la Encuesta de Presupuesto Abierto, por lo cual no pueden ser considerados como disponibles, sin embargo si se elaboran y publican. Las fechas de publicación fueron determinadas mediante el comando javascript: alert(document.lastModified) de la página web de cada boletín trimestral.

Por las razones expuestas se escogió la respuesta d. Además, es importante mencionar que también se revisaron los IYR del año 2017, sin embargo, estos informes no fueron publicados dentro del tiempo aceptado por la metodología de la Encuesta de Presupuesto Abierto.

Peer Reviewer  
Opinion: Agree  
Comments: Ningún comentario, la información es correcta

Government Reviewer  
Opinion: I choose not to review this question

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

*Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.*

*Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."*

Answer:

El Ministerio de Economía y Finanzas, realizó informes presupuestarios del año fiscal 2017 y 2018:  
Cuarto informe "Boletín Trimestral 2017-IV": 24 septiembre 2018 (fuera de tiempo)  
Primer informe "Boletín Trimestral 2018-I Trimestre": 24 septiembre 2018 (fuera de tiempo)  
Segundo informe "Boletín Trimestral 2018-II Trimestre": 04 octubre 2018 (A tiempo)  
Tercer informe "Boletín Trimestral 2018-III": 08 enero 2019 (fuera de tiempo)

Source:

Los IYR para el año fiscal 2018, sección Boletines de Ejecución Presupuestaria: <https://www.finanzas.gob.ec/biblioteca/>.  
Cuarto informe "Boletín Trimestral 2017-IV": <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/09/BOLETIN-TRIMESTRAL-2017-IV.pdf>  
Primer informe "Boletín Trimestral 2018-I Trimestre": <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7615&force=0>.  
Segundo informe "Boletín Trimestral 2018-II Trimestre": <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7651&force=0>  
Tercer informe "Boletín Trimestral 2018-III Trimestre": <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=8002&force=0>

Comment:

Al revisar los últimos 4 boletines trimestrales correspondientes a 2017 y 2018 elaborados por el Ministerio de Economía y Finanzas, se puede verificar que al menos 3 de ellos se producen tarde.  
Cuarto informe "Boletín Trimestral 2017-IV": 24 septiembre 2018 (fuera de tiempo)  
Primer informe "Boletín Trimestral 2018-I Trimestre": 24 septiembre 2018  
Segundo informe "Boletín Trimestral 2018-II Trimestre": 04 octubre 2018  
Tercer informe "Boletín Trimestral 2018-III Trimestre": 08 enero 2019.  
Es importante considerar que los tres informes no se publicaron dentro del marco aceptado por la metodología de la Encuesta de Presupuesto Abierto, por lo cual no pueden ser considerados como disponibles, sin embargo si se elaboran y publican. Las fechas de publicación fueron determinadas mediante el comando javascript: alert(document.lastModified)de la página web de cada boletín trimestral.

Peer Reviewer  
Opinion: Agree  
Comments: Ningún comentario, la información es correcta

Government Reviewer  
Opinion: I choose not to review this question

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

La fecha de publicación de cada boletín trimestral fue determinada en base con el comando de javascript: alert(document.lastModified), el cual determina la última fecha de modificación del documento.

Source:

Los IYR para el año fiscal 2018, sección Boletines de Ejecución Presupuestaria: <https://www.finanzas.gob.ec/biblioteca/>.

Primer informe "Boletín Trimestral 2018-I Trimestre": <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7615&force=0>.

Segundo informe "Boletín Trimestral 2018-II Trimestre": <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7651&force=0>

Tercer informe "Boletín Trimestral 2018-III Trimestre": <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=8002&force=0>

Comment:

Al revisar los últimos 4 boletines trimestrales correspondientes a 2017 y 2018 elaborados por el Ministerio de Economía y Finanzas, se puede verificar que al menos 3 de ellos se producen tarde.

Cuarto informe "Boletín Trimestral 2017-IV": 24 septiembre 2018 (fuera de tiempo)

Primer informe "Boletín Trimestral 2018-I Trimestre": 24 septiembre 2018

Segundo informe "Boletín Trimestral 2018-II Trimestre": 04 octubre 2018

Tercer informe "Boletín Trimestral 2018-III Trimestre": 08 enero 2019.

Es importante considerar que los tres informes no se publicaron dentro del marco aceptado por la metodología de la Encuesta de Presupuesto Abierto, por lo cual no pueden ser considerados como disponibles, sin embargo si se elaboran y publican. Las fechas de publicación fueron determinadas mediante el comando javascript: alert(document.lastModified) de la página web de cada boletín trimestral.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: I choose not to review this question

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.*

*If the document is not published at all, researchers should leave this question blank.*

Answer:

Source:

Los IYR para el año fiscal 2018, sección Boletines de Ejecución Presupuestaria: <https://www.finanzas.gob.ec/biblioteca/>.

Primer informe "Boletín Trimestral 2018-I Trimestre": <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7615&force=0>.

Segundo informe "Boletín Trimestral 2018-II Trimestre": <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7651&force=0>

Tercer informe "Boletín Trimestral 2018-III Trimestre": <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=8002&force=0>

Comment:

Al revisar los últimos 4 boletines trimestrales correspondientes a 2017 y 2018 elaborados por el Ministerio de Economía y Finanzas, se puede verificar que al menos 3 de ellos se producen tarde.

Cuarto informe "Boletín Trimestral 2017-IV": 24 septiembre 2018 (fuera de tiempo)

Primer informe "Boletín Trimestral 2018-I Trimestre": 24 septiembre 2018

Segundo informe "Boletín Trimestral 2018-II Trimestre": 04 octubre 2018

Tercer informe "Boletín Trimestral 2018-III Trimestre": 08 enero 2019.

Es importante considerar que los tres informes no se publicaron dentro del marco aceptado por la metodología de la Encuesta de Presupuesto Abierto, por lo cual no pueden ser considerados como disponibles, sin embargo si se elaboran y publican. Las fechas de publicación fueron determinadas mediante el comando javascript: alert(document.lastModified) de la página web de cada boletín trimestral.

Peer Reviewer

Opinion: Agree  
Comments: Ningún comentario, la información es correcta

Government Reviewer  
Opinion: I choose not to review this question

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.*

Answer:  
d. Not applicable

Source:  
Los IYR para el año fiscal 2018, sección Boletines de Ejecución Presupuestaria: <https://www.finanzas.gob.ec/biblioteca/>.  
Primer informe "Boletín Trimestral 2018-I Trimestre": <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7615&force=0>.  
Segundo informe "Boletín Trimestral 2018-II Trimestre": <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7651&force=0>.  
Tercer informe "Boletín Trimestral 2018-III Trimestre": <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=8002&force=0>

Comment:  
Los IYR publicados fueron publicados demasiado tarde por lo cual no se consideran como publicados o producidos según la metodología OBS.

Peer Reviewer  
Opinion: Disagree  
Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format  
Comments: Existe información parcial que se puede encontrar en el siguiente enlace: <https://www.finanzas.gob.ec/ejecucion-presupuestaria/> Si bien no están interpretados los resultados se puede evaluar el comportamiento del presupuesto. Se abre solo en navegador "Firefox"

Government Reviewer  
Opinion: I choose not to review this question

IBP Comment  
Se agradece y toma nota del comentario del revisor, pero conforme a la metodología de la OBS, lo que busca esta pregunta es relacionado a los datos de los IYRs, no de parte de información de ejecución.

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

*If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:

Los IYR para el año fiscal 2018, sección Boletines de Ejecución Presupuestaria: <https://www.finanzas.gob.ec/biblioteca/>.

Primer informe "Boletín Trimestral 2018-I Trimestre": <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7615&force=0>.

Segundo informe "Boletín Trimestral 2018-II Trimestre": <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7651&force=0>

Tercer informe "Boletín Trimestral 2018-III Trimestre": <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=8002&force=0>

Comment:

Al revisar los últimos 4 boletines trimestrales correspondientes a 2017 y 2018 elaborados por el Ministerio de Economía y Finanzas, se puede verificar que al menos 3 de ellos se producen tarde.

Cuarto informe "Boletín Trimestral 2017-IV": 24 septiembre 2018 (fuera de tiempo)

Primer informe "Boletín Trimestral 2018-I Trimestre": 24 septiembre 2018

Segundo informe "Boletín Trimestral 2018-II Trimestre": 04 octubre 2018

Tercer informe "Boletín Trimestral 2018-III Trimestre": 08 enero 2019.

Es importante considerar que los tres informes no se publicaron dentro del marco aceptado por la metodología de la Encuesta de Presupuesto Abierto, por lo cual no pueden ser considerados como disponibles, sin embargo si se elaboran y publican. Las fechas de publicación fueron determinadas mediante el comando javascript: alert(document.lastModified)de la página web de cada boletín trimestral.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: I choose not to review this question

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

*For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2018."*

*If In-Year Reports are not produced at all, researchers should mark this question "n/a."*

*Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.*

Answer:

Cuarto informe "Boletín Trimestral 2017-IV Enero-Diciembre 2017"  
Primer Informe: "Boletín de Ejecución Presupuestaria Enero - Marzo 2018"  
Segundo Informe: "Boletín de Ejecución Presupuestaria Abril - Junio 2018"  
Tercer Informe: "Boletín de Ejecución Presupuestaria Julio - Septiembre 2018"

Source:

Boletín Trimestral 2017-IV Enero-Diciembre 2017: <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/09/BOLETIN-TRIMESTRAL-2017-IV.pdf>

Boletín de Ejecución Presupuestaria Enero - Marzo 2018: <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/09/BOLETIN-TRIMESTRAL-2018-I-Trimestre.pdf>

Boletín de Ejecución Presupuestaria Abril - Junio 2018: <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7651&force=0>

Boletín de Ejecución Presupuestaria Julio - Septiembre 2018: <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/BOLETIN-TRIMESTRAL-2018-III-Trimestre.pdf>

Comment:

Los Boletines de Ejecución Presupuestaria, contienen información sobre la situación contemporánea del Presupuesto General del Estado, así como un análisis general de ingresos y gastos.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion:

Comments: Se publican cada año con el siguiente título: "Informe de ejecución presupuestaria I semestre 2018", "Boletines trimestrales de ejecución presupuestaria enero-marzo 2017", "Liquidaciones presupuestarias".

IBP Comment

Se toma nota y agradece el comentario del revisor de gobierno.

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

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

Hasta el momento no se ha realizado una versión ciudadana de la revisión de mitad de año (MYR). Esto se puede verificar en la página web del Ministerio de Finanzas: <https://www.finanzas.gob.ec/biblioteca/>

Comment:

Los IYR son utilizados por el Ministerio de Economía y Finanzas, la Asamblea Nacional y el Ejecutivo, hasta el momento no se ha realizado informes ciudadanos.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

Comments: Si hay una versión ciudadana de la proforma del presupuesto general del Estado que se publica, y también se ha publicado en esta misma versión en el año 2019 el presupuesto aprobado, lo cual se va tomar en consideración la sugerencia para continuar publicando en las fases del ciclo presupuestario.

Researcher Response

Respuesta government review: ¡Gracias sería un gran aporte!

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2018

Source:

Informe Modificaciones I semestre 2018 . "Informe de Modificaciones Presupuestarias Enero – junio 2018".Pág.1-10:<https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7638&force=0>

Informe Ejecución Presupuestaria I semestre 2018." Informe Semestral de Ejecución Presupuesto General del Estado Enero - Junio 2018".Pág. 21-25 <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7643&force=0>

Comment:

La página web del Ministerio de Economía y Finanzas contiene dos documentos de revisión de mitad de año. El Informe Ejecución Presupuestaria I Semestre 2018, contiene la evolución de los principales indicadores macroeconómicos, del sector real, petrolero, fiscal, externo y monetario financiero (Pág. 21-25), análisis de ingresos y financiamiento(Pág. 29-77), análisis de egresos 78-105 y ejecución de egresos por sectoriales 132-442. Acciones realizadas y políticas (Pág. 458 y 459), detallan políticas implementadas así como acciones realizadas hasta el momento. y el Informe de Modificaciones I Semestre 2018, que detalla modificaciones por fuente de financiamiento, ingresos y gastos Pág. 1-10.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

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

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.*

Answer:

d. The MYR is not released to the public, or is released more than three months after the midpoint

Source:

Informe Modificaciones I semestre 2018. "Informe de Modificaciones Presupuestarias Enero – junio 2018".Pág.1-10:<https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7638&force=0>

Informe Ejecución Presupuestaria I semestre 2018." Informe Semestral de Ejecución Presupuesto General del Estado Enero - Junio 2018".Pág. 21-25 <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7643&force=0>

Comment:

La página web del Ministerio de Economía y Finanzas publicó dos documentos de revisión de mitad de año para el I semestre 2018, el Informe Ejecución Presupuestaria y el Informe de Modificaciones, ambos fueron publicados el 04 octubre 2018, es decir, fuera del plazo aceptado por la metodología de la Encuesta de Presupuesto Abierto. Por esta razón se escogió la respuesta d.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta Sin embargo, se puede realizar un análisis por cuenta del investigador en el siguiente enlace: <https://www.finanzas.gob.ec/ejecucion-presupuestaria/> Se abre solo en navegador "Firefox"

Government Reviewer

Opinion: Agree

Comments: "C"

Researcher Response

Respuesta government review: No es posible seleccionar el literal c, debido a que el Informe Ejecución Presupuestaria y el Informe de Modificaciones, fueron publicados el 04 octubre 2018, es decir, fuera del plazo aceptado por la metodología de la Encuesta de Presupuesto Abierto. (hasta 3 meses después del I semestre)

IBP Comment

De acuerdo a lo explicado por el investigador, y dado que la fecha de publicación que podemos verificar usando "javascript" es el 4 de octubre de 2018, se considera el MYR como publicado tarde.

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

4/10/2018

Source:

Informe Modificaciones I semestre 2018. "Informe de Modificaciones Presupuestarias Enero – junio 2018".Pág.1-10:<https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7638&force=0>

Informe Ejecución Presupuestaria I semestre 2018." Informe Semestral de Ejecución Presupuesto General del Estado Enero - Junio 2018".Pág. 21-25 <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7643&force=0>

Comment:

La página web del Ministerio de Economía y Finanzas publicó dos documentos de revisión de mitad de año para el I semestre 2018, el Informe Ejecución Presupuestaria y el Informe de Modificaciones, ambos fueron publicados el 04 octubre 2018 fuera del marco aceptado por la metodología de la Encuesta de Presupuesto Abierto.Las fechas de los documentos fueron verificadas con el comando de javascript:alert(document.lastModified) ,el cual determina la última fecha de modificación del documento. Por esta razón se escogió la respuesta d.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta Se abre solo en ordenador "Firefox"

Government Reviewer

Opinion: Disagree

Suggested Answer: Se publica a los 3 meses, de conformidad con el artículo 119 del Código Orgánico de Planificación y Finanzas Públicas que dispone un plazo de 90 días de terminado cada semestre.

Comments: Se publica a los 3 meses, de conformidad con el artículo 119 del Código Orgánico de Planificación y Finanzas Públicas que dispone un plazo de 90 días de terminado cada semestre.

Researcher Response

Respuesta government review: Revise el MYR y se publicó el 04 de octubre 2018. Esta fuera de tiempo de los tres meses. El límite sería hasta septiembre.



MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

La fecha de publicación fue determinada mediante el comando javascript: alert(document.lastModified), el cual muestra la última fecha de modificación de los documentos: Informe de Modificaciones Presupuestarias Enero – junio 2018” y del I” Informe Semestral de Ejecución Presupuesto General del Estado Enero - Junio 2018.

Source:

Informe Modificaciones I semestre 2018. “Informe de Modificaciones Presupuestarias Enero – junio 2018”.Pág.1-10:<https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7638&force=0>

Informe Ejecución Presupuestaria I semestre 2018.” Informe Semestral de Ejecución Presupuesto General del Estado Enero - Junio 2018”.Pág. 21-25 <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7643&force=0>

Comment:

La página web del Ministerio de Economía y Finanzas publicó dos documentos de revisión de mitad de año para el I semestre 2018: el Informe Ejecución Presupuestaria y el Informe de Modificaciones. Ambos fueron publicados el 04 octubre 2018, es decir, fuera del plazo aceptado por la metodología de la Encuesta de Presupuesto Abierto. Las fechas de los documentos fueron verificadas con el comando de javascript:alert(document.lastModified), el cual determina la última fecha de modificación del documento.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion:

Comments: Se publica a los 3 meses, de conformidad con el artículo 119 del Código Orgánico de Planificación y Finanzas Públicas que dispone un plazo de 90 días de terminado cada semestre

Researcher Response

Respuesta government review: Revise el documento y se publicó el 04 de octubre 2018. Esta fuera de tiempo de los tres meses.

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

<https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7638&force=0> y <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7643&force=0>

Source:

Informe Modificaciones I semestre 2018. “Informe de Modificaciones Presupuestarias Enero – junio 2018”.Pág.1-10:<https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7638&force=0>

Informe Ejecución Presupuestaria I semestre 2018.” Informe Semestral de Ejecución Presupuesto General del Estado Enero - Junio 2018”.Pág. 21-25 <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7643&force=0>

Comment:

La página web del Ministerio de Economía y Finanzas contiene dos documentos de revisión de mitad de año. El Informe Ejecución Presupuestaria I Semestre 2018, contiene la evolución de los principales indicadores macroeconómicos, del sector real, petrolero, fiscal, externo y monetario financiero Pág. 21-25, análisis de ingresos y financiamiento Pág. 29-77, análisis de egresos 78-105 y ejecución de egresos por sectoriales 132-442 y el Informe de Modificaciones I Semestre 2018, que detalla modificaciones por fuente de financiamiento, ingresos y gastos Pág. 1-10.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion:

Comments: Se publican los informes semestrales en el siguiente link: <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/10/Informe-ejecucion-presupuestaria-l- semestre-2018-compressed1.pdf>

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

Informe Modificaciones I semestre 2018. "Informe de Modificaciones Presupuestarias Enero – junio 2018".Pág.1-10:<https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7638&force=0>

Informe Ejecución Presupuestaria I semestre 2018." Informe Semestral de Ejecución Presupuesto General del Estado Enero - Junio 2018".Pág. 21-25 <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7643&force=0>

Comment:

El MYR publicado no califica como legible por máquina dado que se encuentran en formato PDF y la página de Ejecución Presupuestaria del Ministerio de Finanzas y Economía (<https://www.finanzas.gob.ec/ejecucion-presupuestaria/>) que permitía visualizar los datos en formato csv en la actualidad no está disponible. Por esta razón se escogió la respuesta c.

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Comments: Revisar el siguiente enlace: <https://www.finanzas.gob.ec/ejecucion-presupuestaria/> Se abre solo en navegador "Firefox"

Government Reviewer

Opinion: Agree

Comments: Si, Respuesta a. encuentra los datos numéricos que contienen los informes de ejecución presupuestaria que se publican, se encuentran en la página web del Ministerio de Economía y Finanzas

Researcher Response

Respuesta peer review y government review: Al momento que revisamos la plataforma <https://www.finanzas.gob.ec/ejecucion-presupuestaria/> no era posible acceder a la información. Intentamos ingresar desde mozilla. El Ministerio de Economía y Finanzas de Ecuador, en una entrevista manifestó que la página se encontraba en mantenimiento. Volvimos a revisar y ya funciona la página, si el IBP autoriza podemos actualizar la información con base esto.

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

*If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or*

"d" applies.

Answer:

a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:

Informe Modificaciones I semestre 2018. "Informe de Modificaciones Presupuestarias Enero - junio 2018".Pág.1-10:<https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7638&force=0>

Informe Ejecución Presupuestaria I semestre 2018." Informe Semestral de Ejecución Presupuesto General del Estado Enero - Junio 2018".Pág. 21-25  
<https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7643&force=0>

Comment:

La página web del Ministerio de Economía y Finanzas publicó dos documentos de revisión de mitad de año para el I semestre 2018, el Informe Ejecución Presupuestaria y el Informe de Modificaciones. Ambos fueron publicados el 04 octubre 2018, es decir, fuera del plazo aceptado por la metodología de la Encuesta de Presupuesto Abierto. Las fechas de los documentos fueron verificadas con el comando de javascript:alert(document.lastModified), el cual determina la última fecha de modificación del documento.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

Comments: c. No aplica

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

MYR-7. If the MYR is produced, please write the full title of the MYR.

*For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2017/18" or "Mid-Year Report on the 2018 National Budget."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Informe de Modificaciones Presupuestarias Enero - junio 2018" y "Informe Semestral de Ejecución Presupuesto General del Estado Enero - Junio 2018"

Source:

Informe Modificaciones I semestre 2018. "Informe de Modificaciones Presupuestarias Enero - junio 2018".Pág.1-

10:<https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7638&force=0>

Informe Ejecución Presupuestaria I semestre 2018." Informe Semestral de Ejecución Presupuesto General del Estado Enero - Junio 2018".Pág. 21-25  
<https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7643&force=0>

Comment:

La página web del Ministerio de Economía y Finanzas contiene dos documentos de revisión de mitad de año. El Informe Ejecución Presupuestaria I Semestre 2018, contiene la evolución de los principales indicadores macroeconómicos, del sector real, petrolero, fiscal, externo y monetario financiero Pág. 21-25, análisis de ingresos y financiamiento Pág. 29-77, análisis de egresos 78-105 y ejecución de egresos por sectoriales 132-442 y el Informe de Modificaciones I Semestre 2018, que detalla modificaciones por fuente de financiamiento, ingresos y gastos Pág. 1-10.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

Comments: El título de la información de ejecución presupuestaria es "Informes de Ejecución Presupuestaria I semestre 2018"

Researcher Response

Respuesta government review: Gracias por el comentario. El título de la información de ejecución presupuestaria es "Informes de Ejecución Presupuestaria I semestre 2018, esta detallado en la descripción.

MYR-8. Is there a "citizens version" of the MYR?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

Informe Modificaciones I semestre 2018. "Informe de Modificaciones Presupuestarias Enero - junio 2018".Pág.1-10:<https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7638&force=0>

Informe Ejecución Presupuestaria I semestre 2018." Informe Semestral de Ejecución Presupuesto General del Estado Enero - Junio 2018".Pág. 21-25  
<https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=7643&force=0>

Comment:

En la sección de Presupuesto ciudadano, no consta un documento para el MYR.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

Comments: Actualmente se está analizando para la elaboración de la versión ciudadana de mitad y fin del presupuesto, de acuerdo a sus valiosas sugerencias

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:  
FY 2017

Source:  
Informe de Modificaciones 2017. "Informe de Modificaciones Presupuestarias Enero – diciembre 2017". Pág. 1-10: <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-Modificaciones-2017.pdf>

Informe Ejecución 2017 "Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017". Pág. 4-8 <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-ejecucio%CC%81n-presupuestaria-2017.pdf>

Comment:  
El informe de fin de año YER del año 2018, no se publicó hasta el 31/12/2018. Es por ello que se toma en cuenta el informe de fin de año 2017. La página web del Ministerio de Economía y Finanzas contiene dos documentos de revisión de fin de año. El Informe Ejecución Presupuesto General del Estado 2017, contiene la evolución de los principales indicadores macroeconómicos, del sector real, petrolero, fiscal, externo y monetario financiero Pág. 4-8, análisis de ingresos y financiamiento Pág. 12-57, análisis de egresos 59-88 y ejecución de egresos por sectoriales 69-378. El Informe de Modificaciones Presupuestarias 2017, detalla modificaciones por fuente de financiamiento, ingresos y gastos Pág. 1-10.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion:

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

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.*

Answer:

a. Six months or less after the end of the budget year

Source:

Informe Modificaciones 2017. "Informe de Modificaciones Presupuestarias Enero – diciembre 2017". Pág. 1-10: <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-Modificaciones-2017.pdf>

Informe Ejecución Presupuestaria 2017. "Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017". Pág. 4-8 <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-ejecucio%CC%81n-presupuestaria-2017.pdf>

Comment:

La página web del Ministerio de Economía y Finanzas contiene dos documentos de revisión de fin de año. El Informe Ejecución Presupuestaria 2017 y el Informe de Modificaciones 2017. Los dos informes se publicaron el 21 mayo 2018, es decir, 5 meses después de la finalización del periodo. Las fechas de los documentos fueron verificadas con el comando de javascript:alert(document.lastModified) que permite determinar la última fecha de modificación del documento en línea. Por estas razones, se escogió la respuesta a.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

YER-3a. If the YER is published, what is the date of publication of the YER?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:  
21/5/2018

Source:  
Informe Modificaciones 2017. "Informe de Modificaciones Presupuestarias Enero – diciembre 2017".Pág.1-10:<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-Modificaciones-2017.pdf>

Informe Ejecución Presupuestaria 2017." Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017".Pág. 4-8  
<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-ejecucio%CC%81n-presupuestaria-2017.pdf>

Comment:  
La página web del Ministerio de Economía y Finanzas contiene dos documentos de revisión de fin de año. El Informe Ejecución Presupuestaria 2017 y el Informe de Modificaciones 2017, este año se eligió, acorde a las recomendaciones del IBP.

Peer Reviewer  
Opinion: Agree  
Comments: Ningún comentario, la información es correcta

Government Reviewer  
Opinion: Agree

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
La fecha de publicación del "Informe de Modificaciones Presupuestarias Enero – diciembre 2017" y del "Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017" se determinó mediante el comando javascript:alert(document.lastModified), el cual determina la última fecha de modificación del documento.

Source:  
Informe Modificaciones 2017. "Informe de Modificaciones Presupuestarias Enero – diciembre2017".Pág.1-10:<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-Modificaciones-2017.pdf>

Informe Ejecución Presupuestaria 2017." Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017".Pág. 4-8  
<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-ejecucio%CC%81n-presupuestaria-2017.pdf>

Comment:  
La página web del Ministerio de Economía y Finanzas contiene dos documentos de revisión de fin de año. El Informe Ejecución Presupuestaria 2017 y el Informe de Modificaciones 2017.Los dos informes se publicaron el 21 mayo 2018,es decir, 5 meses después de la finalización del periodo, esto se determinó en base a la última de modificación de la página web.

Peer Reviewer  
Opinion: Agree  
Comments: Ningún comentario, la información es correcta

Government Reviewer  
Opinion: Agree

YER-4. If the YER is published, what is the URL or weblink of the YER?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-Modificaciones-2017.pdf> y <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-ejecucio%CC%81n-presupuestaria-2017.pdf>

Source:

Informe Modificaciones 2017. "Informe de Modificaciones Presupuestarias Enero – diciembre 2017". Pág.1-10:<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-Modificaciones-2017.pdf>

Informe Ejecución Presupuestaria 2017." Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017".Pág. 4-8  
<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-ejecucio%CC%81n-presupuestaria-2017.pdf>

Comment:

La página web del Ministerio de Economía y Finanzas contiene dos documentos de revisión de fin de año. El Informe Ejecución Presupuestaria 2017, contiene la evolución de los principales indicadores macroeconómicos, del sector real, petrolero, fiscal, externo y monetario financiero Pág. 4-8, análisis de ingresos y financiamiento Pág. 12-57, análisis de egresos 59-88 y ejecución de egresos por sectoriales 69-378 y el Informe de Modificaciones 2017, detalla modificaciones por fuente de financiamiento, ingresos y gastos Pág. 1-10.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

Comments: Se lo puede encontrar en la siguiente ruta: <https://www.finanzas.gob.ec/wp-content/plugins/download-monitor/download.php?id=8345>

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

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

Source:

Informe Modificaciones 2017. "Informe de Modificaciones Presupuestarias Enero – diciembre2017".Pág.1-10:<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-Modificaciones-2017.pdf>

Informe Ejecución Presupuestaria 2017." Informe Semestral de Ejecución Presupuesto General del Estado Enero - diciembre 2017".Pág. 4-8  
<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-ejecucio%CC%81n-presupuestaria-2017.pdf>

Comment:

En el YER 2017 se encuentra en formato PDF por lo que no califican como legibles por máquina.

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Comments: Revisar el siguiente enlace: <https://www.finanzas.gob.ec/ejecucion-presupuestaria/> Se abre solo en navegador "Firefox" Cierta información se puede evaluar por el investigador en el link antes provisto.

Government Reviewer

Opinion: Agree

Researcher Response

Respuesta: Debido a que el IBP autorizó considerar la plataforma <https://www.finanzas.gob.ec/ejecucion-presupuestaria/> esta respuesta cambio de c por a. Si bien esta pregunta se refiere al informe de fin de año, la página web de ejecución presupuestaria contiene datos numéricos del informe de fin de año en formato legible para máquina. Por ejemplo, el YER 2017, página 10 se indica que el total de gastos devengados a diciembre 2017 fue 34.688,53. En la plataforma de ejecución presupuestaria, sección "CONSOLIDADA POR GRUPO" para 2017, se ve que el devengado a 2017 es 34.688,527,182. Es decir la información es la misma. Cabe recalcar que esta página se encuentra en el mismo sitio en el cual se encuentra el informe de fin de año. También es importante tomar en cuenta que la página de ejecución presupuestaria sólo puede visualizarse con el navegador Mozilla. Esto representa problemas al momento que una persona que no tiene este navegador intenta acceder.

IBP Comment

Dado que la evidencia muestra datos generales disponibles tanto en el YER como en la plataforma de ejecución, se ajusta esta respuesta por la B.

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

*If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Informe Modificaciones 2017. "Informe de Modificaciones Presupuestarias Enero – diciembre 2017". Pág.1-10:<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-Modificaciones-2017.pdf>

Informe Ejecución Presupuestaria 2017. "Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017". Pág. 4-8  
<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-ejecucio%CC%81n-presupuestaria-2017.pdf>

Comment:

La página web del Ministerio de Economía y Finanzas contiene dos documentos de revisión de fin de año. Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017 y el Informe de Modificaciones Presupuestarias Enero – diciembre 2017. Los dos informes se publicaron el 21 mayo 2018, 5 meses después de la finalización del periodo se puso a disposición del público.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."*

Answer:



Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

*For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2018" or "Annual Report 2017 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

"Informe de Modificaciones Presupuestarias Enero – diciembre 2017" y "Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017"

Source:

Informe Modificaciones 2017: "Informe de Modificaciones Presupuestarias Enero – diciembre 2017". Pág. 1-10: <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-Modificaciones-2017.pdf>

Informe Ejecución Presupuestaria 2017: "Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017". Pág. 4-8 <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-ejecucio%CC%81n-presupuestaria-2017.pdf>

Comment:

El Informe Ejecución Presupuestaria 2017, contiene la evolución de los principales indicadores macroeconómicos, del sector real, petrolero, fiscal, externo y monetario financiero Pág. 4-8, análisis de ingresos y financiamiento Pág. 12-57, análisis de egresos 59-88 y ejecución de egresos por sectoriales 69-378 y el Informe de Modificaciones 2017, detalla modificaciones por fuente de financiamiento, ingresos y gastos Pág. 1-10.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

YER-8. Is there a "citizens version" of the YER?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

Se puede verificar que no existe una versión ciudadana del YER en la página web del Ministerio de Finanzas, en la pestaña "Presupuesto Ciudadano": <https://www.finanzas.gob.ec/biblioteca/>

Comment:

No existe una versión ciudadana del YER. Esto se puede verificar en la página web del Ministerio de Finanzas.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY-2016

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

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

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.*

Answer:

c. More than 12 months, but within 18 months, after the end of the budget year

Source:

Informe de auditoría 2016: "Informe de auditoría financiera a los estados financieros consolidados del Sector Público no Financiero en el Ministerio de Finanzas año fiscal 2016" <http://www.contraloria.gob.ec/WFDescarga.aspx?id=52134&tipo=inf>. pág 21-34

Comment:

De la revisión realiza el documento "Informe de auditoría financiera a los estados financieros consolidados del Sector Público no Financiero en el Ministerio de Finanzas año fiscal 2016" contiene información sobre auditoría de los estados financieros del Presupuesto General del Estado. Este informe fue publicado el 16 de abril de 2018, es decir 16 meses después. Por este motivo se elige la respuesta c.

Peer Reviewer

Opinion: Agree  
Comments: Ningún comentario, la información es correcta

Government Reviewer  
Opinion: Agree

AR-3a. If the AR is published, what is the date of publication of the AR?

*Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:  
16/04/2018

Source:  
Informe de auditoría 2016: "Informe de auditoría financiera a los estados financieros consolidados del Sector Público no Financiero en el Ministerio de Finanzas año fiscal 2016" <http://www.contraloria.gob.ec/WFDescarga.aspx?id=52134&tipo=inf>. pág 21-34

Comment:  
De la revisión realiza el documento "Informe de auditoría financiera a los estados financieros consolidados del Sector Público no Financiero en el Ministerio de Finanzas año fiscal 2016" contiene información sobre auditoría de los estados financieros del Presupuesto General del Estado. Este informe fue publicado el 16 de abril de 2018, es decir 16 meses después. Por este motivo se elige la respuesta c

Peer Reviewer  
Opinion: Agree  
Comments: Ningún comentario, la información es correcta

Government Reviewer  
Opinion: Agree

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
Se verificó en propiedades del documento.No es posible verificar en línea dado que no existe fecha de la última modificación.

Source:  
Informe de auditoría 2016: "Informe de auditoría financiera a los estados financieros consolidados del Sector Público no Financiero en el Ministerio de Finanzas año fiscal 2016" <http://www.contraloria.gob.ec/WFDescarga.aspx?id=52134&tipo=inf>. pág 21-34

Comment:

Peer Reviewer  
Opinion: Agree  
Comments: Ningún comentario, la información es correcta

Government Reviewer  
Opinion: Agree

AR-4. If the AR is published, what is the URL or weblink of the AR?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

<http://www.contraloria.gob.ec/WFDescarga.aspx?id=52134&tipo=inf>

Source:

Informe de auditoría 2016: "Informe de auditoría financiera a los estados financieros consolidados del Sector Público no Financiero en el Ministerio de Finanzas año fiscal 2016" <http://www.contraloria.gob.ec/WFDescarga.aspx?id=52134&tipo=inf>. pág 21-34

Comment:

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

Comment:

De acuerdo a la metodología de la OBS 2019, los datos del Informe de auditoría no tienen un formato que pueda procesarse fácilmente a computadora, por lo cual no califica como legible por máquina.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

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

*If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

Option "d" applies if the document is not produced at all.  
Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Informe de auditoría 2016: "Informe de auditoría financiera a los estados financieros consolidados del Sector Público no Financiero en el Ministerio de Finanzas año fiscal 2016" <http://www.contraloria.gob.ec/WFDescarga.aspx?id=52134&tipo=inf>. pág 21-34

Comment:

De acuerdo a la metodología de la OBS 2019, el Informe de auditoría se encuentra disponible al público (en línea) y fue publicado a tiempo.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer:

El informe de auditoría (AR) no se encuentra publicado en la página del Ministerio de Economía y Finanzas. Además se conoce por años anteriores en la elaboración de la Encuesta de Presupuesto Abierto que el Ministerio no dispone de este informe, sin embargo para responder de forma adecuada se ha solicitado una reunión con las autoridades.

Source:

Se puede verificar que no existe un informe de auditoría en la página web del Ministerio de Finanzas: <https://www.finanzas.gob.ec/>

Comment:

El informe de auditoría no se produce como se puede verificar en el siguiente link:<https://www.finanzas.gob.ec/>

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: I choose not to review this question

Comments: Se desconoce que exista un informe de auditoría, ya que el bien público que es la plataforma es la Presidencia de la República y en el caso del Ministerio de Economía y Finanzas solo se encarga de administrar la información

IBP Comment

La respuesta adecuada a esta pregunta es N/A, dado que el AR sí se encuentra disponible al público.

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Informe de auditoría 2016: "Auditoría financiera a los estados financieros consolidados del Sector Público no Financiero en el MINISTERIO DE FINANZAS, actual MINISTERIO DE ECONOMÍA Y FINANZAS, por el periodo comprendido entre el 1 de enero y el 31 de diciembre de 2016"

Source:

Informe de auditoría 2016: "Auditoría financiera a los estados financieros consolidados del Sector Público no Financiero en el MINISTERIO DE FINANZAS, actual MINISTERIO DE ECONOMÍA Y FINANZAS, por el periodo comprendido entre el 1 de enero y el 31 de diciembre de 2016"  
<http://www.contraloria.gob.ec/WFDescarga.aspx?id=52134&tipo=inf>. pág 21-34

Comment:

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

AR-8. Is there a "citizens version" of the AR?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

Comment:

El Informe de auditoría es elaborado con el objetivo de cumplir con el proceso de rendición de cuentas del Ministerio de Economía y Finanzas, sin embargo no existe una versión ciudadana del AR.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

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

*GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found ([www.orcamentofederal.gov.br](http://www.orcamentofederal.gov.br/)). Researchers should include details about all of the relevant websites and/or portals that they can be used to access budget information.*

Answer:

a. Yes

Source:

La página web del Ministerio de Economía y Finanzas (<https://www.finanzas.gob.ec/biblioteca/>), contiene información importante relacionada al presupuesto, incluyendo document preliminar, la propuesta de presupuesto de ejecutivo, los informes producidos durante el año, el informe de mitad de año y el informe de fin de año. El portal del Banco Central del Ecuador (<https://www.bce.fin.ec/index.php/informacioneconomica/sector-fiscal>), contiene datos importantes relacionados a los Informes producidos durante el año y el Informe de mitad de año. La página web del Servicio de Rentas Internas (<https://cef.sri.gob.ec/mod/page/view.php?id=10535>) contiene información sobre estadísticas de recaudación.

Comment:

La información disponible en el portal del Banco Central del Ecuador, es generada en base a datos proporcionados por el Ministerio de Economía y Finanzas. Es decir, ambas instituciones publican información similar.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

Comments: De acuerdo, adicionalmente, se puede resaltar: <https://www.finanzas.gob.ec/ejecucion-presupuestaria/>  
<https://www.finanzas.gob.ec/deuda-publica-nueva-metodologia/> <https://www.finanzas.gob.ec/estadisticas-fiscales/>  
<https://www.finanzas.gob.ec/normas-tecnicas-del-sinfiip/>

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

*GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.*

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

Ministerio de Economía y Finanzas (<https://www.finanzas.gob.ec/ejecucion-presupuestaria/>)  
Banco Central del Ecuador, Ingresos y Gastos del Presupuesto General del Estado. Periodo 2000-2016, datos mensuales (<https://contenido.bce.fin.ec/documentos/Estadisticas/SectorFiscal/OperacionesSPNF/OperGC.xlsx>)

Comment:

La página web del Ministerio de Economía y Finanzas, actualmente no funciona. En el portal del Banco Central del Ecuador, se puede descargar un documento que detalla ingresos y gastos del Presupuesto General del Estado, sin embargo estas son cifras provisionales.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

Researcher Response

Ministerio de Economía y Finanzas (<https://www.finanzas.gob.ec/ejecucion-presupuestaria/>). La página de ejecución presupuestaria del Ministerio de Economía y Finanzas (MEF), presenta información sobre ingresos y gastos del año fiscal. Esta plataforma es constantemente actualizada y el MEF carga información de forma mensual. Por otra parte, sólo a través de mozilla firefox es posible acceder a la plataforma, lo cual es una desventaja para los usuarios que no trabajan con ese servidor.

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

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

Ministerio de Economía y Finanzas (<https://www.finanzas.gob.ec/ejecucion-presupuestaria/>)

Banco Central del Ecuador (<https://contenido.bce.fin.ec/documentos/Estadisticas/SectorFiscal/OperacionesSPNF/OperGC.xlsx>)

Servicio de Rentas Internas (<http://www.sri.gob.ec/web/guest/estadisticas-generales-de-recaudacion?>

[p\\_auth=0dH1yg0q&p\\_p\\_id=busquedaEstadisticas\\_WAR\\_BibliotecaPortlet\\_INSTANCE\\_EVo6&p\\_p\\_lifecycle=1&p\\_p\\_state=normal&p\\_p\\_mode=view&p\\_p\\_col\\_id=column-](http://www.sri.gob.ec/web/guest/estadisticas-generales-de-recaudacion?p_auth=0dH1yg0q&p_p_id=busquedaEstadisticas_WAR_BibliotecaPortlet_INSTANCE_EVo6&p_p_lifecycle=1&p_p_state=normal&p_p_mode=view&p_p_col_id=column-1&p_p_col_count=2&_busquedaEstadisticas_WAR_BibliotecaPortlet_INSTANCE_EVo6_com.sun.faces.portlet.VIEW_ID=%2Fpages%2FbusquedaEstadistica.xhtml&_busquedaEstadisticas_WAR_BibliotecaPortlet_INSTANCE_EVo6_com.sun.faces.portlet.NAME_SPACE=_busquedaEstadisticas_WAR_BibliotecaPortlet_INSTANCE_EVo6_)

[1&p\\_p\\_col\\_count=2&\\_busquedaEstadisticas\\_WAR\\_BibliotecaPortlet\\_INSTANCE\\_EVo6\\_com.sun.faces.portlet.VIEW\\_ID=%2Fpages%2FbusquedaEstadistica.xhtml&\\_busquedaEstadisticas\\_WAR\\_BibliotecaPortlet\\_INSTANCE\\_EVo6\\_com.sun.faces.portlet.NAME\\_SPACE=\\_busquedaEstadisticas\\_WAR\\_BibliotecaPortlet\\_INSTANCE\\_EVo6\\_](http://www.sri.gob.ec/web/guest/estadisticas-generales-de-recaudacion?p_auth=0dH1yg0q&p_p_id=busquedaEstadisticas_WAR_BibliotecaPortlet_INSTANCE_EVo6&p_p_lifecycle=1&p_p_state=normal&p_p_mode=view&p_p_col_id=column-1&p_p_col_count=2&_busquedaEstadisticas_WAR_BibliotecaPortlet_INSTANCE_EVo6_com.sun.faces.portlet.VIEW_ID=%2Fpages%2FbusquedaEstadistica.xhtml&_busquedaEstadisticas_WAR_BibliotecaPortlet_INSTANCE_EVo6_com.sun.faces.portlet.NAME_SPACE=_busquedaEstadisticas_WAR_BibliotecaPortlet_INSTANCE_EVo6_))

Comment:

La página web del Ministerio de Economía y Finanzas, actualmente no funciona. En el portal del Banco Central del Ecuador, se puede descargar un documento que detalla ingresos y gastos del Presupuesto General del Estado en formato xlsx, sin embargo estas son cifras provisionales. El portal del Servicio de Rentas Internas permite descargar estadísticas tributarias de varios años en formato xlsx.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

Researcher Response

Ministerio de Economía y Finanzas (<https://www.finanzas.gob.ec/ejecucion-presupuestaria/>). La página de ejecución presupuestaria del Ministerio de Economía y Finanzas (MEF), presenta información sobre ingresos y gastos del año fiscal . Esta plataforma es constantemente actualizada y el MEF carga información de forma mensual. Por otra parte, sólo a través de mozilla firefox es posible acceder a la plataforma, lo cual es una desventaja para los usuarios que no trabajan con ese servidor.

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

Answer:

b. No

Source:

Ministerio de Economía y Finanzas (<https://www.finanzas.gob.ec/ejecucion-presupuestaria/>)

Banco Central del Ecuador (<https://contenido.bce.fin.ec/documentos/Estadisticas/SectorFiscal/OperacionesSPNF/OperGC.xlsx>)

Servicio de Rentas Internas (<http://www.sri.gob.ec/web/guest/estadisticas-generales-de-recaudacion?>

[p\\_auth=0dH1yg0q&p\\_p\\_id=busquedaEstadisticas\\_WAR\\_BibliotecaPortlet\\_INSTANCE\\_EVo6&p\\_p\\_lifecycle=1&p\\_p\\_state=normal&p\\_p\\_mode=view&p\\_p\\_col\\_id=column-](http://www.sri.gob.ec/web/guest/estadisticas-generales-de-recaudacion?p_auth=0dH1yg0q&p_p_id=busquedaEstadisticas_WAR_BibliotecaPortlet_INSTANCE_EVo6&p_p_lifecycle=1&p_p_state=normal&p_p_mode=view&p_p_col_id=column-1&p_p_col_count=2&_busquedaEstadisticas_WAR_BibliotecaPortlet_INSTANCE_EVo6_com.sun.faces.portlet.VIEW_ID=%2Fpages%2FbusquedaEstadistica.xhtml&_busquedaEstadisticas_WAR_BibliotecaPortlet_INSTANCE_EVo6_com.sun.faces.portlet.NAME_SPACE=_busquedaEstadisticas_WAR_BibliotecaPortlet_INSTANCE_EVo6_)

[1&p\\_p\\_col\\_count=2&\\_busquedaEstadisticas\\_WAR\\_BibliotecaPortlet\\_INSTANCE\\_EVo6\\_com.sun.faces.portlet.VIEW\\_ID=%2Fpages%2FbusquedaEstadistica.xhtml&\\_busquedaEstadisticas\\_WAR\\_BibliotecaPortlet\\_INSTANCE\\_EVo6\\_com.sun.faces.portlet.NAME\\_SPACE=\\_busquedaEstadisticas\\_WAR\\_BibliotecaPortlet\\_INSTANCE\\_EVo6\\_](http://www.sri.gob.ec/web/guest/estadisticas-generales-de-recaudacion?p_auth=0dH1yg0q&p_p_id=busquedaEstadisticas_WAR_BibliotecaPortlet_INSTANCE_EVo6&p_p_lifecycle=1&p_p_state=normal&p_p_mode=view&p_p_col_id=column-1&p_p_col_count=2&_busquedaEstadisticas_WAR_BibliotecaPortlet_INSTANCE_EVo6_com.sun.faces.portlet.VIEW_ID=%2Fpages%2FbusquedaEstadistica.xhtml&_busquedaEstadisticas_WAR_BibliotecaPortlet_INSTANCE_EVo6_com.sun.faces.portlet.NAME_SPACE=_busquedaEstadisticas_WAR_BibliotecaPortlet_INSTANCE_EVo6_))

Comment:

El Banco Central y el Servicio de Rentas Internas utilizan presentaciones de datos solo en formato xlsx, , pero este formato no se considera un formato de fácil comprensión para toda la ciudadanía.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta



Government Reviewer

Opinion: Agree

Comments: En este ámbito el reto es aún importante. No obstante, el Banco Central () si tiene una herramienta que permite visualizaciones y manejo amigable al usuario.

Researcher Response

Ministerio de Economía y Finanzas (<https://www.finanzas.gob.ec/ejecucion-presupuestaria/>). La página de ejecución presupuestaria del Ministerio de Economía y Finanzas (MEF), presenta información sobre ingresos y gastos del año fiscal . Estos archivos pueden ser descargados en formato xlsx. Esta plataforma es constantemente actualizada y el MEF carga información de forma mensual. Por otra parte, sólo a través de mozilla firefox es posible acceder a la plataforma, lo cual es una desventaja para los usuarios que no trabajan con ese servidor.

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

*GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://www.kenyalaw.org/lex/actview.xhtml?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.*

Answer:

a. Yes

Source:

Constitución de la República del Ecuador [https://www.oas.org/juridico/mla/sp/ecu/sp\\_ecu-int-text-const.pdf](https://www.oas.org/juridico/mla/sp/ecu/sp_ecu-int-text-const.pdf)

Código Orgánico de Planificación y Finanzas Públicas ([http://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO\\_PLANIFICACION\\_FINAZAS.pdf](http://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO_PLANIFICACION_FINAZAS.pdf) )

Código Orgánico Organización Territorial Autonomía y Descentralización ([http://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO\\_ORGANIZACION\\_TERRITORIAL.pdf](http://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO_ORGANIZACION_TERRITORIAL.pdf) )

Ley Orgánica del Servicio Público ([http://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/LEY\\_SERVICIO\\_PUBLICO.pdf](http://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/LEY_SERVICIO_PUBLICO.pdf) )

Ley para la Transformación Económica (<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/08/trole.pdf> )

Ley de Régimen Tributario Interno, Codificación ([http://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/08/ley\\_regimen\\_tribut\\_cod.pdf](http://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/08/ley_regimen_tribut_cod.pdf))

Comment:

El sistema de gestión financiera ecuatoriano se rige por las leyes y códigos descritos. Las entidades a cargo de la planificación del desarrollo y de las finanzas públicas, y todas las entidades que forman parte de los sistemas de planificación y finanzas públicas, tienen el deber de coordinar los mecanismos que garanticen la participación y transparencia en el funcionamiento de los sistemas.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

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

*The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.*

Answer:

a. Yes

Source:

Ley Orgánica de Participación Ciudadana (<https://www.educacionsuperior.gob.ec/wp-content/uploads/downloads/2014/10/DynamicPDF-1.pdf>)  
Ley de Transparencia y Libre Acceso a la Información Pública  
([http://www.oas.org/juridico/PDFs/mesicic5\\_ecu\\_ane\\_cpccs\\_22\\_ley\\_org\\_tran\\_acc\\_inf\\_pub.pdf](http://www.oas.org/juridico/PDFs/mesicic5_ecu_ane_cpccs_22_ley_org_tran_acc_inf_pub.pdf))

Comment:

Estas leyes estipulan que el Estado garantizará la participación de las personas, comunidades, pueblos y nacionalidades, en la formulación, ejecución, evaluación del Presupuesto General del Estado, y la participación de representantes de la sociedad en la elaboración, en los diferentes niveles de gobiernos para la elaboración de presupuesto participativos de los gobiernos

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.*

Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Source:

La Proforma enviada a la Asamblea Nacional el 31 de octubre de 2018 contiene esta información:  
<https://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2019/>

Se encuentra clasificada por cada unidad administrativa, en el documento "Proforma Del Presupuesto General Del Estado Reporte Consolidado Comparativo - Por Entidad Gastos (Us Dólares) Ejercicio: 2019":

[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/13-CN\\_Por-Entidad\\_Gastos.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/13-CN_Por-Entidad_Gastos.pdf)

Comment:

Como se comentó en la Sección 1, según la Constitución de la República del Ecuador, artículo 295, existen dos versiones del EBP. En esta sección, se utiliza la primera versión del EBP enviada a la Asamblea Nacional el 31/10/2018, acorde a las recomendaciones del IBP.

Se elige la respuesta a) ya que el documento presenta información de todos los gastos de las unidades administrativas. Esto se puede verificar mediante el total de gastos del documento ([https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/13-CN\\_Por-Entidad\\_Gastos.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/13-CN_Por-Entidad_Gastos.pdf), página 7).

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.*

**Answer:**

a. Yes, expenditures are presented by functional classification.

**Source:**

La Proforma enviada a la Asamblea Nacional 31 de octubre de 2018 contiene esta información:  
<https://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2019/>

Se encuentra disponible por clasificación funcional en el documento "Proforma Del Presupuesto General Del Estado Reporte Consolidado Comparativo - Por Funcional Gastos (Us Dólares) Ejercicio: 2019"

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/17CN-por-Funcional.pdf>

**Comment:**

Se elige la respuesta a) ya que en el documento se presentan todos los gastos por clasificación funcional.

**Peer Reviewer**

Opinion: Agree

Comments: Ningún comentario, la información es correcta

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES:**

*Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.*

*The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>*

*COFOG can be viewed at [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/qfs/manual/pdf/ch6ann.pdf>.*

**Answer:**

a. Yes, the functional classification is compatible with international standards.

**Source:**

La Proforma enviada a la Asamblea Nacional el 31 de octubre de 2018:  
<https://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2019/>

Se encuentra disponible por la clasificación funcional en el documento "Proforma Del Presupuesto General Del Estado Reporte Consolidado

Comparativo - Por Funcional Gastos (Us Dólares) Ejercicio: 2019"

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/17CN-por-Funcional.pdf>

Comment:

Se elige la respuesta a) porque la clasificación funcional cuenta con las 10 divisiones principales del COFOG: 1) Servicios Públicos Generales 2) Defensa 3) Orden Público y Seguridad 4) Asuntos Económicos 5) Protección Ambiental 6) Vivienda y Comunidades 7) Salud 8) Recreación, Cultura y Religión 9) Educación 10) Protección Social. Además, el documento cuenta con las mejores prácticas para la transparencia presupuestaria, recomendadas por la OECD y estándares internacionales como los de Naciones Unidas.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.*

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

La Proforma enviada a la Asamblea Nacional el 31 de octubre de 2018:

<https://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2019/>

La clasificación económica de los gastos se encuentra disponible en "Proforma Del Presupuesto General Del Estado Reporte Consolidado Comparativo - Por Grupo Gastos (Us Dólares) Ejercicio: 2019"

[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/5-CN\\_Por-Grupo\\_Gastos.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/5-CN_Por-Grupo_Gastos.pdf)

Comment:

Se elige la respuesta a) porque el documento "Proforma Del Presupuesto General Del Estado Reporte Consolidado Comparativo - Por Grupo Gastos (Us Dolares) Ejercicio: 2019" contiene los gastos con la clasificación económica.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here:*

<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

Answer:

a. Yes, the economic classification is compatible with international standards.

Source:

La Proforma enviada a la Asamblea Nacional el 31 de octubre de 2018:

<https://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2019/>

Contiene la clasificación económica de los gastos en el documento "Proforma Del Presupuesto General Del Estado Reporte Consolidado Comparativo - Por Grupo Gastos (Us Dolares) Ejercicio: 2019"

[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/5-CN\\_Por-Grupo\\_Gastos.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/5-CN_Por-Grupo_Gastos.pdf)

Comment:

Se elige la respuesta a) porque el documento "Proforma Del Presupuesto General Del Estado Reporte Consolidado Comparativo - Por Grupo Gastos (Us Dólares) Ejercicio: 2019" sigue los estándares internacionales del Manual de estadísticas de las Finanzas Gubernamentales 2001, en cual en la página 179 establece la estructura que debe tener la clasificación económica del gasto y contiene información de sustento.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

*Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.*

Answer:

a. Yes, programs accounting for all expenditures are presented.

Source:

La Proforma enviada a la Asamblea Nacional el 31 de octubre de 2018:

<https://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2019/>

Existe una clasificación por ítem que se encuentra en el documento "Proforma Del Presupuesto General Del Estado Consolidado Por Programa Gastos (Us Dolares) Ejercicio: 2019"

[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/16CN\\_Por-Programa.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/16CN_Por-Programa.pdf)

Comment:

Se elige la respuesta a) porque el documento "Proforma Del Presupuesto General Del Estado Reporte Consolidado Comparativo - Por Programa de

Gastos (Us Dólares) Ejercicio: 2019" presenta una clasificación a nivel de programa, (son programas en el sentido de la definición de "presupuesto por programa" de la metodología de IBP). es decir, más detallada que a nivel de ministerio, departamento o agencia de gobierno.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.*

Answer:

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

Source:

La Proforma enviada a la Asamblea Nacional 31 de octubre de 2018:

<https://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2019/>

El documento de apoyo del EBP de 2019 que contiene estimaciones de gasto para múltiples periodos es la "Programación Presupuestaria Cuatrianual 2019-2022", página 29:

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>

Comment:

Se elige la respuesta c) porque el "Programación Presupuestaria Cuatrianual 2019-2022", página 29 presenta estimaciones del gasto para un periodo multianual de 4 años, solamente por clasificación económica.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

Economic classification

Source:

La Proforma enviada a la Asamblea Nacional 31 de octubre de 2018:  
<https://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2019/>

El documento de apoyo del EBP de 2019 que contiene estimaciones de gasto para múltiples periodos es la "Programación Presupuestaria Cuatrianual 2019-2022", página 29:

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>

Comment:

Se elige la respuesta c) porque el "Programación Presupuestaria Cuatrianual 2019-2022", página 29 presenta estimaciones del gasto para un periodo multianual de 4 años, solamente por clasificación económica.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.*

*Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.*

*For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).*

Answer:

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

Source:

La Proforma enviada a la Asamblea Nacional el 31 de octubre de 2018:  
<https://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2019/>

El documento de apoyo del EBP de 2019 que contiene estimaciones de gasto para múltiples periodos es la "Programación Presupuestaria Cuatrianual 2019-2022":

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>

Comment:

Se elige la respuesta d) porque el "Programación Presupuestaria Cuatrianual 2019-2022" no presenta estimaciones por programa para un periodo multianual.

Peer Reviewer  
Opinion: Agree  
Comments: Ningún comentario, la información es correcta

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.*

**Answer:**

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

**Source:**

El documento "Justificativo Proforma Presupuesto General del Estado 2019", página 12:

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/Justificativo-y-Gastos-Proforma-2019-10-dic.pdf>

**Comment:**

Se elige la respuesta a) porque el total de ingresos por impuestos es de 15,223 millones en el EBP 2019, de los cuales en el Cuadro 4, se muestra el detalle de USD15,123 millones, mientras que en la desagregación "otros" se incluyen USD100 millones, es decir, menos del 3% del total de los ingresos por impuestos.

Peer Reviewer  
Opinion: Agree  
Comments: Ningún comentario, la información es correcta

Government Reviewer  
Opinion: Agree

**IBP Comment**

Para asegurar consistencia entre países, se modifica esta respuesta de A a B. Por fuentes de ingresos tributarios, se espera ver un nivel de desagregación similar al cuarto nivel contenido en el Manual del IMF (<https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf>, tabla página 88). Por ejemplo, dentro del impuesto a la renta, que se desagregue entre proveniente de individuos o de empresas.

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

**GUIDELINES:**

*Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.*



Answer:

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

Source:

El documento "Justificativo Proforma Presupuesto General del Estado 2019", página 12:

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/Justificativo-y-Gastos-Proforma-2019-10-dic.pdf>

Comment:

Se elige la respuesta a) porque existe el detalle de los ingresos que no provienen de impuestos (Cuenta de Ingresos no Permanentes (2,587 millones) y Financiamiento Público (8,919 millones)) que suman 11,754 millones, con excepción de la cuenta "Otros ingresos permanentes" (248 millones), que significa menos de 3% del total de ingresos no provenientes de impuestos.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

Researcher Response

María José

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

*GUIDELINES:*

*Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.*

Answer:

a. Yes, multi-year estimates of revenue are presented by category.

Source:

La Proforma enviada a la Asamblea Nacional el 31 de octubre de 2018:

<https://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2019/>

El documento "Programación Presupuestaria Cuatrianual 2019-2022" que se considera de apoyo del EBP de 2019, contiene estimaciones de ingresos por categorías para múltiples periodos, página 29:

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>

Comment:

Se elige la respuesta a) porque la "Programación Presupuestaria Cuatrianual 2019-2022", en la página 29, presenta estimaciones multianuales de más de dos años de los ingresos divididos por categorías. Por una parte, se encuentran los ingresos provenientes de impuestos ((valor agregado, ICE, Aranceles, etc.) y por otra, los ingresos que no provienen de de impuestos (ingresos petroleros, ingresos no petroleros, entre otros).

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-

year period (at least two-years beyond the budget year)?

**GUIDELINES:**

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:

c. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.

Source:

La Proforma enviada a la Asamblea Nacional el 31 de octubre de 2018:  
<https://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2019/>

El documento de apoyo del EBP de 2019 "Programación Presupuestaria Cuatrianual 2019-2022", página 29 :

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>

Comment:

Se elige la respuesta a) porque la "Programación Presupuestaria Cuatrianual 2019-2022" contiene estimaciones por fuentes individuales de ingresos, dentro de un periodo multinacional y el rubro de ingresos "otros" representa en promedio USD400 millones, es decir menos de 3% de los ingresos totales del presupuesto.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

IBP Comment

Se ajusta la respuesta de A a C, dado que el nivel de desagregación no cumple con lo requerido para la respuesta A. No hay desagregación de los ingresos no tributarios, ni nivel de detalle de los ingresos provenientes de impuesto a la renta, por ejemplo.

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

**GUIDELINES:**

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the

Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.

Answer:

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

Source:

El documento de apoyo del EBP 2019, "Justificativo Proforma Presupuesto General del Estado 2019", página 10 y 36:

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/Justificativo-y-Gastos-Proforma-2019-10-dic.pdf>

Comment:

El documento en la página 10, muestra en el texto el valor de los intereses que se deben pagar por deuda (9,47%\* USD3,365.22 millones). En la página 36, en el capítulo de financiamiento público, se muestra el valor de los nuevos préstamos que se requieren (8,148 millones de deuda interna y externa). Sin embargo, no se presenta el valor total de la deuda total al final del periodo presupuestario. Por esta razón, se elige la respuesta b).

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year  
The interest payments on outstanding debt for the budget year

Source:

El documento de apoyo del EBP 2019, "Justificativo Proforma Presupuesto General del Estado 2019", página 10 y 36:

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/Justificativo-y-Gastos-Proforma-2019-10-dic.pdf>

Comment:

El documento en la página 10, muestra en el texto el valor de los intereses que se deben pagar por deuda (9,47%\* USD3,365.22 millones). En la página 36, en el capítulo de financiamiento público, se muestra el valor de los nuevos préstamos que se requieren (8,148 millones de deuda interna y externa). Sin embargo, no se presenta el valor total de la deuda total al final del periodo presupuestario. Por esta razón, se elige la respuesta b).

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

*GUIDELINES:*

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether “core” information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country’s citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country’s debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

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

Source:

Comment:

En el documento Propuesta de Presupuesto del Ejecutivo no presenta información relacionada con la composición del total de la deuda pendiente, es por ello que se elige la respuesta d)

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are are presented in the Executive’s Budget Proposal:

Answer:

None of the above

Source:

Comment:

En el documento Propuesta de Presupuesto del Ejecutivo no presenta información relacionada con la composición del total de la deuda pendiente, es por ello que se elige la respuesta d)

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion:

Comments: (hay un error en la redacción de la pregunta)

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

**GUIDELINES:**

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Source:

La Proforma enviada a la Asamblea Nacional el 31 de octubre de 2018:  
<https://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2019/>

El documento de apoyo del EBP 2019 "Programación Presupuestaria Cuatrianual 2019-2022", página 23:

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>

Comment:

La "Programación Presupuestaria Cuatrianual 2019-2022" en la página 23, presenta los pronósticos para 4 años de los siguientes supuestos macroeconómicos clave: Valor nominal del GDP, inflación, crecimiento del GDP y tasas de interés y resultado primario. En este documento también se encuentra información adicional relacionada con el panorama económico que incluye análisis de la coyuntura y perspectivas de corto plazo considerando la economía regional y global (pág. 6-16) al igual que proyecciones del precio del petróleo Brent (pág. 15 y 16). Es por ello que se elige la respuesta a) dado que cumple con cierta información adicional a los elementos esenciales.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Nominal GDP level

Inflation rate  
Real GDP growth  
Interest rates  
Information beyond the core elements (please specify)

Source:

La Proforma enviada a la Asamblea Nacional el 31 de octubre de 2018:  
<https://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2019/>

El documento de apoyo del EBP 2019 "Programación Presupuestaria Cuatrianual 2019-2022", página 23:

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>

Comment:

La "Programación Presupuestaria Cuatrianual 2019-2022" en la página 23, presenta los pronósticos para 4 años de los siguientes supuestos macroeconómicos clave: Valor nominal del GDP, inflación, crecimiento del GDP y tasas de interés y resultado primario. En este documento también se encuentra información adicional relacionada con el panorama económico que incluye análisis de la coyuntura y perspectivas de corto plazo considerando la economía regional y global (pág. 6-16) al igual que proyecciones del precio del petróleo Brent (pág. 15 y 16). Es por ello que se elige la respuesta a) dado que cumple con cierta información adicional a los elementos esenciales.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

*GUIDELINES:*

*Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:*

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?*

*As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.*

Answer:

d. No, information related to different macroeconomic assumptions is not presented.

Source:

La Proforma enviada a la Asamblea Nacional el 31 de octubre de 2018:  
<https://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2019/>

El documento del EBP de 2019 "Programación Presupuestaria Cuatrianual 2019-2022":

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>

Comment:

Se elige la respuesta d) porque en la "Programación Presupuestaria Cuatrianual 2019-2022" no se realiza un análisis de sensibilidad de los supuestos macroeconómicos (inflación, crecimiento pib, tasas de interés)

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.*

*Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.*

Answer:

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

Source:

El documento "Justificativo Proforma Presupuesto General del Estado 2019", página 38:

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/Justificativo-y-Gastos-Proforma-2019-10-dic.pdf>

Comment:

El documento en la sección 6, página 38, muestra los impactos de algunos de los nuevos gastos en programas y políticas del EBP 2019 junto con un gráfico explicativo. Por esta razón, se elige la opción c). Un ejemplo es "Ampliación de Cobertura y Mejoramiento de los Servicios de Atención a Personas Adultas Mayores en 24 Provincias del País" con USD 11,1 millones, orientado a la ampliación de la cobertura de atención a personas adultas mayores del país a través de la implementación de servicios de atención gerontológica. Esta política se describe en este documento.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion:

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

**GUIDELINES:**

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people’s lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer “a,” the Executive’s Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer “b” for either question, the Executive’s Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A “c” response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer “d” applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

Source:

El documento “Justificativo Proforma Presupuesto General del Estado 2019”, sección 5 (Justificativo de Ingresos), página 16-23:

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/Justificativo-y-Gastos-Proforma-2019-10-dic.pdf>

Comment:

El documento en la sección 6, página 16-23, muestra los impactos sobre los ingresos de algunas de las nuevas políticas y programas en el EBP 2019 junto con un gráfico explicativo. Por esta razón se elige la respuesta c).

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer “b,” expenditure estimates for BY-1 must be presented by two of these three classifications. A “c” answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer “d” applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).



Source:

El documento "Justificativo Proforma Presupuesto General del Estado 2019", página 38 y 46 :

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/Justificativo-y-Gastos-Proforma-2019-10-dic.pdf>

Comment:

El documento "Justificativo Proforma Presupuesto General del Estado 2019", página 38, presenta una comparación de los gastos del EBP 2019 y el EB 2018, mediante clasificación económica. Por esta razón se elige la respuesta c).

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

Researcher Response

Debido a que el IBP autorizó considerar la plataforma <https://www.finanzas.gob.ec/ejecucion-presupuestaria/> esta respuesta cambio de c por a. Si bien el documento "Justificativo Proforma Presupuesto General del Estado 2019", página 38, presenta una comparación de los gastos del EBP 2019 y el EB 2018, mediante clasificación económica. La página web de ejecución presupuestaria (que se encuentra dentro del mismo portal web y pestaña) sirve como complemento y presenta información sobre los gastos calculados para el año anterior (AP-1) al año presupuestario por las tres clasificaciones (administrativa, económica y funcional). Es importante considerar que la página de ejecución presupuestaria sólo puede visualizarse con el navegador Mozilla. Esto representa problemas al momento que una persona que no tiene este navegador intenta acceder.

IBP Comment

De acuerdo a lo discutido con el investigador, y como detalle adicional para el uso de la plataforma de educación, por favor considerar: Clasificación funcional - Pestaña POR FUNCIONAL: la clasificación funcional cuenta con las 10 divisiones principales del COFOG: 1) Servicios Públicos Generales 2) Defensa 3) Orden Público y Seguridad 4) Asuntos Económicos 5) Protección Ambiental 6) Vivienda y Comunidades 7) Salud 8) Recreación, Cultura y Religión 9) Educación 10) Protección Social. Clasificación económica-Pestaña POR GRUPO: la clasificación económica muestra gastos en personal, bienes y servicios de consumo, obras públicas, etc. Clasificación administrativa-Pestaña POR FUNCIÓN / CONSEJO SECTORIAL / ENTIDAD PÚBLICA o pestaña por ÍTEM : muestra la unidad administrativa quien gasta el dinero y en ÍTEM incluso se lleva a ver a que destina su presupuesta cada entidad

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

*GUIDELINES:*

*Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

Answer:

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

Source:

El documento "Justificativo Proforma Presupuesto General del Estado 2019, página 43-48:

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/Justificativo-y-Gastos-Proforma-2019-10-dic.pdf>

Comment:

El documento presenta una comparación de los gastos del EBP 2019 y el EBP 2018, a nivel de programas para algunos de los gastos, que representan menos de 2/3 del total. Por esta razón se elige la respuesta c).

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

Researcher Response

Debido a que el IBP autorizó considerar la plataforma <https://www.finanzas.gob.ec/ejecucion-presupuestaria/> esta respuesta cambio de c por a. Si bien el documento "Justificativo Proforma Presupuesto General del Estado 2019, página 43-48: <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/Justificativo-y-Gastos-Proforma-2019-10-dic.pdf>, muestra una comparación de los gastos del EBP 2019 y el EBP 2018, a nivel de programas para algunos de los gastos, que representan menos de 2/3 del total. La página web de ejecución presupuestaria sirve como complemento y presenta información sobre los gastos de los programas individuales para AP-1. Es importante considerar que la página de ejecución presupuestaria sólo puede visualizarse con el navegador Mozilla. Esto representa problemas al momento que una persona que no tiene este navegador intenta acceder.

IBP Comment

De acuerdo a lo discutido con la investigadora y como detalle adicional a su respuesta, por favor considerar: Ingresar a la plataforma de ejecución presupuestaria pestaña Plan Anual de Inversiones, aquí se puede encontrar el gastos en programas que ejecuta cada entidad. <https://bi.finanzas.gob.ec/ibmcognos/cgi-bin/cognos.cgi> La página se demora en cargar pero muestra información sobre sectorial, entidad y proyecto o programa

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

*GUIDELINES:*

*Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.*

*Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.*

Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Source:

Comment:

La página web de la ejecución presupuestaria (<https://www.finanzas.gob.ec/ejecucion-presupuestaria/>) del Ministerio de Economía y Finanzas contiene esta información, sin embargo, a pesar de lo que indicó el Ministerio mediante oficio MEF-SP-2019-0128, esta página no se encuentra funcionando en la actualidad. Por lo tanto no se ha podido verificar que las estimaciones de gasto del año previo (2018), hayan sido actualizadas.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Comments: El siguiente enlace ya se encuentra en funcionamiento: <https://bi.finanzas.gob.ec/ibmcognos/cgi-bin/cognos.cgi> Se abre solo en navegador "Firefox"

Government Reviewer

Opinion: Agree

Researcher Response

Respuesta Debido a que el IBP autorizó considerar la plataforma <https://www.finanzas.gob.ec/ejecucion-presupuestaria/> esta respuesta cambio de c por a. En la plataforma de ejecución presupuestaria se presenta información sobre estimaciones de los gastos para el AP-1 y han sido actualizadas a partir de los niveles originales aprobados. Es importante considerar que la página de ejecución presupuestaria sólo puede visualizarse con el navegador Mozilla. Esto representa problemas al momento que una persona que no tiene este navegador intenta acceder.

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

**GUIDELINES:**

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

**Answer:**

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

**Source:**

**Comment:**

La página web de la ejecución presupuestaria (<https://www.finanzas.gob.ec/ejecucion-presupuestaria/>) del Ministerio de Economía y Finanzas contiene esta información, sin embargo, a pesar de lo que indicó el Ministerio mediante oficio MEF-SP-2019-0128, esta página no se encuentra funcionando en la actualidad. Tampoco se ha podido verificar que esta información exista en el EBP 2019 o en ningún documento de soporte.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

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

Comments: Revisar el siguiente enlace: <https://www.finanzas.gob.ec/ejecucion-presupuestaria/> Se abre solo en navegador Firefox

**Government Reviewer**

Opinion: Agree

**Researcher Response**

Respuesta Debido a que el IBP autorizó considerar la plataforma <https://www.finanzas.gob.ec/ejecucion-presupuestaria/> esta respuesta cambio de d por a. En la plataforma de ejecución presupuestaria se presenta información sobre los gastos estimados para AP-2 y años anteriores por las tres clasificaciones de gastos (administrativa, económica y funcional). Es importante considerar que la página de ejecución presupuestaria sólo puede visualizarse con el navegador Mozilla. Esto representa problemas al momento que una persona que no tiene este navegador intenta acceder.

**IBP Comment**

Como información adicional y para ecotnrar los detalles en la plataforma de ejecucion, por favor considerar: Clasificación funcional - Pestaña POR FUNCIONAL: la clasificación funcional cuenta con las 10 divisiones principales del COFOG: 1) Servicios Públicos Generales 2) Defensa 3) Orden Público y Seguridad 4) Asuntos Económicos 5) Protección Ambiental 6) Vivienda y Comunidades 7) Salud 8) Recreación, Cultura y Religión 9) Educación 10) Protección Social. Clasificación económica-Pestaña POR GRUPO: la clasificación económica muestra gastos en personal, bienes y servicios de consumo, obras públicas, etc. Clasificación administrativa-Pestaña POR FUNCIÓN / CONSEJO SECTORIAL / ENTIDAD PÚBLICA o pestaña por ÍTEM : muestra la unidad administrativa quien gasta el dinero y en ITEM incluso se lleva a ver a que destina su presupuesto cada entidad

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

**Answer:**

Functional classification

Economic classification

Administrative classification

**Source:**

**Comment:**

**Peer Reviewer**

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

**Answer:**

a. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

**Source:**

**Comment:**

La página web de la ejecución presupuestaria (<https://www.finanzas.gob.ec/ejecucion-presupuestaria/>) del Ministerio de Economía y Finanzas contiene esta información, sin embargo, a pesar de lo que indicó el Ministerio mediante oficio MEF-SP-2019-0128, esta página no se encuentra funcionando en la actualidad. Tampoco se ha podido verificar que esta información exista en el EBP 2019 o en ningún documento de soporte.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

a. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

Comments: Revisar el siguiente enlace: <https://www.finanzas.gob.ec/ejecucion-presupuestaria/> Se abre solo en navegador "Firefox"

**Government Reviewer**

Opinion: Agree

Comments: La página funciona normalmente, y es fuente de consulta recurrente. Es importante considerar compatibilidad con firefox y probar, por ejemplo, la sección "por grupo de gasto", donde se puede ver la información de años anteriores, así como la ejecución del gasto conforme a los catálogos presupuestarios vigentes, y con un rezago de días sobre la ejecución.

**Researcher Response**

Respuesta: Debido a que el IBP autorizó considerar la plataforma <https://www.finanzas.gob.ec/ejecucion-presupuestaria/> esta respuesta cambio de d por a. En la plataforma de ejecución presupuestaria se presenta información sobre los gastos de los programas individuales para AP-2 y años anteriores. Es importante considerar que la página de ejecución presupuestaria sólo puede visualizarse con el navegador Mozilla. Esto representa problemas al momento que una persona que no tiene este navegador intenta acceder.

**IBP Comment**

Como referencia adicional, y luego de discutir con el investigador, por favor considerar en la web de ejecución presupuestaria: pestaña Plan Anual de Inversiones, aquí puedes encontrar el gastos en programas que ejecuta cada entidad. <https://bi.finanzas.gob.ec/ibmcognos/cgi-bin/cognos.cgi> La página se demora en cargar pero muestra información sobre sectorial, entidad y proyecto o programa.

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

**GUIDELINES:**

*Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual*

outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

Comment:

La página web de la ejecución presupuestaria (<https://www.finanzas.gob.ec/ejecucion-presupuestaria/>) del Ministerio de Economía y Finanzas contiene esta información, sin embargo, a pesar de lo que indicó el Ministerio mediante oficio MEF-SP-2019-0128, esta página no se encuentra funcionando en la actualidad. Tampoco se ha podido verificar que esta información exista en el EBP 2019 o en ningún documento de soporte

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Before BY-3.

Comments: Revisar el siguiente enlace: <https://www.finanzas.gob.ec/ejecucion-presupuestaria/> Se abre solo en ordenador "Firefox"

Government Reviewer

Opinion:

Comments: La página funciona normalmente, y es fuente de consulta recurrente. Es importante considerar compatibilidad con firefox y probar, por ejemplo, la sección "por grupo de gasto", donde se puede ver la información de años anteriores, así como la ejecución del gasto conforme a los catálogos presupuestarios vigentes, y con un rezago de días sobre la ejecución.

Researcher Response

Respuesta: Debido a que el IBP autorizó considerar la plataforma <https://www.finanzas.gob.ec/ejecucion-presupuestaria/> esta respuesta cambio de d por a. En la plataforma de ejecución presupuestaria se presenta información sobre los gastos de dos años anteriores al año presupuestario (AP-2). Es importante considerar que la página de ejecución presupuestaria sólo puede visualizarse con el navegador Mozilla. Esto representa problemas al momento que una persona que no tiene este navegador intenta acceder.

IBP Comment

Dentro de la página web indicada, si se selecciona "Por Funcional", se abre una nueva página y ahí se puede seleccionar distintos ejercicios presupuestarios y distintas entidades. Se reitera la dificultad del sitio ya que solo funciona con Firefox.

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

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

El documento "Justificativo Proforma Presupuesto General del Estado 2019", página 16-22:

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/Justificativo-y-Gastos-Proforma-2019-10-dic.pdf>

Comment:

El documento "Justificativo Proforma Presupuesto General del Estado 2019", el cual es complementario al EBP, página 16-22, presenta información de los ingresos del EB 2018, por categoría de ingresos provenientes y no provenientes de impuestos. Por esta razón, se elige la respuesta a).

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

b. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

**Source:**

El documento "Justificativo Proforma Presupuesto General del Estado 2019", página 16-22:

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/Justificativo-y-Gastos-Proforma-2019-10-dic.pdf>

**Comment:**

El documento "Justificativo Proforma Presupuesto General del Estado 2019", el cual es complementario al EBP, página 16-22, presenta información del EB 2018, de fuentes individuales de ingresos (provenientes y no provenientes de impuestos), pero no en la totalidad de todos los ingresos.

**Peer Reviewer**

Opinion: Agree

Comments: Ningún comentario, la información es correcta

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

**Source:**

**Comment:**

La página web de la ejecución presupuestaria (<https://www.finanzas.gob.ec/ejecucion-presupuestaria/>) del Ministerio de Economía y Finanzas contiene esta información, sin embargo, a pesar de lo que indicó el Ministerio mediante oficio MEF-SP-2019-0128, esta página no se encuentra funcionando actualmente.

**Peer Reviewer**

Opinion: Disagree

**Suggested Answer:**

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Comments: Revisar el siguiente enlace: <https://www.finanzas.gob.ec/ejecucion-presupuestaria/> Se abre solo en navegador "Firefox"

**Government Reviewer**

Opinion:

Comments: La página funciona normalmente, y es fuente de consulta recurrente. Es importante considerar compatibilidad con firefox y probar, por ejemplo, la sección "por grupo de gasto", donde se puede ver la información de años anteriores, así como la ejecución del gasto conforme a los catálogos presupuestarios vigentes, y con un rezago de días sobre la ejecución.

Researcher Response

Respuesta: Debido a que el IBP autorizó considerar la plataforma <https://www.finanzas.gob.ec/ejecucion-presupuestaria/> esta respuesta cambio de b por a. En la plataforma de ejecución presupuestaria se presenta información sobre estimaciones de gastos para el AP-1 y han sido actualizados a partir de los niveles originales aprobados. Es importante considerar que la página de ejecución presupuestaria sólo puede visualizarse con el navegador Mozilla. Esto representa problemas al momento que una persona que no tiene este navegador intenta acceder.

IBP Comment

En la web referida por el investigador, hay que ingresar a "CONSOLIDADA POR GRUPO" y luego seleccionar 2017 e ingresos, y se ven las fuentes de manera agregadas.

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

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

Comment:

La página web de la ejecución presupuestaria (<https://www.finanzas.gob.ec/ejecucion-presupuestaria/>) del Ministerio de Economía y Finanzas contiene esta información, sin embargo, a pesar de lo que indicó el Ministerio mediante oficio MEF-SP-2019-0128, esta página no se encuentra funcionando actualmente.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Comments: Revisar el siguiente enlace: <https://www.finanzas.gob.ec/ejecucion-presupuestaria/> Se abre solo en navegador "Firefox"

Government Reviewer

Opinion:

Comments: La página funciona normalmente, y es fuente de consulta recurrente. Es importante considerar compatibilidad con firefox y probar, por ejemplo, la sección "por grupo de gasto", donde se puede ver la información de años anteriores, así como la ejecución del gasto conforme a los catálogos presupuestarios vigentes, y con un rezago de días sobre la ejecución.

Researcher Response

Respuesta: Debido a que el IBP autorizó considerar la plataforma <https://www.finanzas.gob.ec/ejecucion-presupuestaria/> esta respuesta cambio de b por a. En la plataforma de ejecución presupuestaria se presenta información sobre los ingresos estimados para AP-2 y años anteriores por categorías. Es importante considerar que la página de ejecución presupuestaria sólo puede visualizarse con el navegador Mozilla. Esto representa problemas al momento que una persona que no tiene este navegador intenta acceder.

IBP Comment

En la web referida por el investigador, hay que ingresar a "CONSOLIDADA POR GRUPO" y luego seleccionar 2017 e ingresos, y se ven las fuentes de manera agregadas.

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

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

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

Source:

Comment:

La página web de la ejecución presupuestaria (<https://www.finanzas.gob.ec/ejecucion-presupuestaria/>) del Ministerio de Economía y Finanzas contiene esta información, sin embargo, a pesar de lo que indicó el Ministerio mediante oficio MEF-SP-2019-0128, esta página no se encuentra funcionando actualmente.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Revisar el siguiente enlace: <https://www.finanzas.gob.ec/ejecucion-presupuestaria/> Se abre solo en navegador "Firefox"

Government Reviewer

Opinion:

Comments: La página funciona normalmente, y es fuente de consulta recurrente. Es importante considerar compatibilidad con firefox y probar, por ejemplo, la sección "por grupo de gasto", donde se puede ver la información de años anteriores, así como la ejecución del gasto conforme a los catálogos presupuestarios vigentes, y con un rezago de días sobre la ejecución.

Researcher Response

Respuesta: Debido a que el IBP autorizó considerar la plataforma <https://www.finanzas.gob.ec/ejecucion-presupuestaria/> esta respuesta cambio de d por a. En la plataforma de ejecución presupuestaria se presenta información sobre las fuentes individuales de ingresos que representan todos los ingresos para AP-2 y años anteriores. Es importante considerar que la página de ejecución presupuestaria sólo puede visualizarse con el navegador Mozilla. Esto representa problemas al momento que una persona que no tiene este navegador intenta acceder.

IBP Comment

Como referencia adicional, y luego de discutir con la investigadora, por favor considerar lo siguiente en relación a la página de ejecución presupuestaria: Ingresar a la plataforma de ejecución presupuestaria pestaña por ÍTEM, aquí puedes encontrar información sobre las fuentes individuales de ingresos incluso los impuestos están desagregados por: a la renta global, a los juegos de azar, sobre las utilidades, a los predios rurales, vehículos motorizados de transporte, etc.

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

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

a. Two years prior to the budget year (BY-2).

Source:

El documento "Justificativo Proforma Presupuesto General del Estado 2019":

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/Justificativo-y-Gastos-Proforma-2019-10-dic.pdf>

Comment:

La página web de la ejecución presupuestaria (<https://www.finanzas.gob.ec/ejecucion-presupuestaria/>) del Ministerio de Economía y Finanzas contiene esta información, sin embargo, a pesar de lo que indicó el Ministerio mediante oficio MEF-SP-2019-0128, esta página no se encuentra funcionando actualmente.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Before BY-3.

Comments: Revisar el siguiente enlace: <https://www.finanzas.gob.ec/ejecucion-presupuestaria/> Se abre solo en navegador "Firefox"

Government Reviewer

Opinion:

Comments: La página funciona normalmente, y es fuente de consulta recurrente. Es importante considerar compatibilidad con firefox y probar, por ejemplo, la sección "por grupo de gasto", donde se puede ver la información de años anteriores, así como la ejecución del gasto conforme a los catálogos presupuestarios vigentes, y con un rezago de días sobre la ejecución.



Researcher Response

Debido a que el IBP autorizó considerar la plataforma <https://www.finanzas.gob.ec/ejecucion-presupuestaria/> esta respuesta cambio de d por a. En la plataforma de ejecución presupuestaria se presenta información sobre los ingresos de años anteriores al año presupuestario (AP-2). Es importante considerar que la página de ejecución presupuestaria sólo puede visualizarse con el navegador Mozilla. Esto representa problemas al momento que una persona que no tiene este navegador intenta acceder.

IBP Comment

Como referencia adicional, y luego de discutir con la investigadora, por favor considerar lo siguiente en relación a la página de ejecución presupuestaria: Ingresar a la plataforma de ejecución presupuestaria pestaña por ÍTEM, aquí puedes encontrar información sobre las fuentes individuales de ingresos incluso los impuestos están desagregados por: a la renta global, a los juegos de azar, sobre las utilidades, a los predios rurales, vehículos motorizados de transporte, etc.

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

*GUIDELINES:*

*Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).*

*The "core" information includes:*

- *total debt outstanding at the end of BY-1;*
- *amount of net new borrowing required during BY-1;*
- *interest payments on the debt;*
- *interest rates on the debt instruments;*
- *maturity profile of the debt; and*
- *whether it is domestic or external debt.*

*This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14.*

*In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.*

Answer:

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

Source:

Justificativo Proforma Presupuesto General del Estado 2019, pág. 44 (cuadro 19.) pág.46 (cuadro 23) <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/Justificativo-y-Gastos-Proforma-2019-10-dic.pdf>

Comment:

El documento Justificativo Proforma Presupuesto General del Estado 2019, en el cuadro 19. presenta información sobre intereses y otros cargos de la deuda pública interna y externa, mientras el cuadro 23 presenta información sobre amortización de la deuda pública. Es por ello que se elige la respuesta c, debido a que se omiten algunos detalles importantes.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 32 asks for which year the actual outcome for debt is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

*It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.*

**Answer:**

d. No actual data for government debt are presented in the budget or supporting budget documentation.

**Source:**

JUSTIFICATIVO PROFORMA PRESUPUESTO GENERAL DEL ESTADO 2019

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/Justificativo-y-Gastos-Proforma-2019-10-dic.pdf>

**Comment:**

El documento "Justificativo Proforma Presupuesto General del Estado 2019", en las páginas 44 y 46 detalla información relacionada con la deuda del año 2018.

**Peer Reviewer**

Opinion: Agree

Comments: Ningún comentario, la información es correcta

**Government Reviewer**

Opinion: I choose not to review this question

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

**GUIDELINES:**

*Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:*

- *a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and*
- *estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)*

*In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.*

*In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.*

*The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.*

For more information about extra-budgetary funds, see the *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Answer:

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

Source:

Constitución de la República del Ecuador, artículo 292 :

[https://www.oas.org/juridico/mla/sp/ecu/sp\\_ecu-int-text-const.pdf](https://www.oas.org/juridico/mla/sp/ecu/sp_ecu-int-text-const.pdf)

Comment:

En el artículo 292 de la Constitución del Ecuador indica que los ingresos y gastos provenientes de fondos extra-presupuestarios (seguridad social, banca pública, empresas públicas y Gobiernos autónomos descentralizados) no se incluyen en el Presupuesto General del Estado. Por esta razón se elige la respuesta d), ya que la constitución indica que esta información no se debe incluir en el EBP. No obstante metodología de OBS evalúa que se presente esta información.

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.*

*Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.*

*The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>. For the purpose of answering this question, please consider only the central government level.*

*In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.*

Answer:

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

Source:

Constitución de la República del Ecuador, artículo 292 :

[https://www.oas.org/juridico/mla/sp/ecu/sp\\_ecu-int-text-const.pdf](https://www.oas.org/juridico/mla/sp/ecu/sp_ecu-int-text-const.pdf)

Comment:

En el artículo 292 de la Constitución del Ecuador menciona que los ingresos y gastos provenientes de fondos extra-presupuestarios (seguridad social, banca pública, empresas públicas y Gobiernos autónomos descentralizados) no se incluyen en el Presupuesto General del Estado. Por ende,

debido a que la constitución así lo menciona , no existe una presentación consolidada de las finanzas del gobierno, que incluya los ingresos y gastos extra-presupuestarios. Por esta razón, se elige la respuesta b).

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.*

Answer:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Source:

Proforma Presupuestaria (Cuenta Ahorro Inversión Financiamiento)

Sección: Aportaciones y Participaciones GADs y Regímenes Especiales.

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/12/1-Cuenta-Ahorro-Inversi%C3%B3n-Financiamiento-CAIF.pdf>

Comment:

Se elige la respuesta b), dado que la Proforma Presupuestaria (Cuenta Ahorro Inversión Financiamiento) presenta una estimación que muestran las aportaciones y participaciones GADs y regímenes especiales, no obstante incluye una explicación narrativa. Esta estimación se encuentra respaldada mediante el artículo 271 de la Constitución."Art. 271.- Los gobiernos autónomos descentralizados participarán de al menos el quince por ciento de ingresos permanentes y de un monto no inferior al cinco por ciento de los no permanentes correspondientes al Estado central, excepto los de endeudamiento público. Las asignaciones anuales serán predecibles, directas, oportunas y automáticas, y se harán efectivas mediante las transferencias desde la Cuenta Única del Tesoro Nacional a las cuentas de los gobiernos autónomos descentralizados.

Para la OBS 2017, se citó el documento Presupuesto de GADs ([https://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/06/ACU-2016-0101\\_bajado6.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/06/ACU-2016-0101_bajado6.pdf)) en el cual se muestra de forma detallada las transferencias realizadas a nivel de GADs. Sin embargo para el año 2019 no se cuenta con este documento debido a que este año fueron elecciones seccionales en Ecuador y como establece el Código Orgánico de Planificación y Finanzas Públicas art.107, el presupuesto municipal para el 2019 es el mismo del 2018 por encontrarse en aplicación del presupuesto prorrogado, es decir el año que se posesionan las autoridades de elección popular rige el mismo presupuesto inicial del año anterior.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Comments: Revisar el siguiente enlace: <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/Justificativo-y-Gastos-Proforma-2019-10-dic.pdf> Allí se explican las transferencias que se realizan entre distintas funciones del Estado.

Government Reviewer

Opinion: Agree

Researcher Response

Respuesta government review: La selección de literal d fue un error, esto se puede verificar en el comentario que describimos "se elige la respuesta b.". Gracias por citar el documento <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/Justificativo-y-Gastos-Proforma-2019-10-dic.pdf>, efectivamente comprobé que las páginas 11 y 17 presentan las estimaciones que muestran todas las transferencias intergubernamentales, junto con una explicación narrativa. Cambio esta respuesta de d) a a).

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

**GUIDELINES:**

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/661465/distributional\\_analysis\\_autumn\\_budget\\_2017.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)).
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

**Answer:**

a. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

**Source:**

Código Orgánico de Planificación y Finanzas Públicas, artículo 14:  
[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO\\_PLANIFICACION\\_FINAZAS.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO_PLANIFICACION_FINAZAS.pdf)

En el documento de soporte del EBP 2019 es la Programación Presupuestaria Cuatrianual 2019-2022, página 63:

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>

**Comment:**

El Código de Planificación y Finanzas Públicas en el artículo 14 establece que "En el ejercicio de la planificación y la política pública se establecerán espacios de coordinación, con el fin de incorporar los enfoques de género, étnico-culturales, generacionales, de discapacidad y movilidad. Asimismo, en la definición de las acciones públicas se incorporarán dichos enfoques para conseguir la reducción de brechas socio-económicas y la garantía de derechos."

Por ende, en la Programación Presupuestaria Cuatrianual 2019-2022, página 63, se incluye los gastos por género, edad (infancia, juventud, adulto mayor) y cultura y habilidades especiales (discapacidad) e ingreso. Por esta razón, se elige la respuesta a) dado que se presenta información de los gastos para grupos vulnerables de la población ecuatoriana.

**Peer Reviewer**

Opinion: Agree

Comments: Ningún comentario, la información es correcta

**Government Reviewer**

Opinion: Agree

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

Policy impacts based on income

Policy impacts based on gender

Policy impacts based on age

Other displays of expenditure (please specify)

Source:

Código Oorgánico de Pplanificación y Finanzas Públicas, artículo 14:

[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO\\_PLANIFICACION\\_FINAZAS.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO_PLANIFICACION_FINAZAS.pdf)

En el documento de soporte del EBP 2019 es la Programación Presupuestaria Cuatrianual 2019-2022, página 63:

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>

Comment:

Los rubros adicionales que se incluyen son: Discapacidad, Interculturalidad, Movilidad Humana

Peer Reviewer

Opinion: Agree

Comments: Ningún comentario, la información es correcta

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.*

Answer:

c. Yes, estimates of some but not all transfers to public corporations are presented.

Source:

Documento de apoyo del EBP "Justificativo de Ingresos y Gastos de la Proforma 2019", página 48, Transferencias y donaciones de capital

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/Justificativo-y-Gastos-Proforma-2019-10-dic.pdf>

Comment:

El documento Justificativo de Ingresos y Gastos de la Proforma 2019 en la página 48, presenta el monto total de transferencias (3,983 millones), que corresponden a empresas públicas, Gobiernos autónomos y Universidades, con una narrativa sobre la justificación legal para haber realizado las mismas. Por ende, se elige la respuesta c), ya que existe una cifra aproximada de las transferencias a empresas públicas.

Peer Reviewer  
Opinion: Agree  
Comments: Ningún comentario, la información es correcta

Government Reviewer  
Opinion: Agree

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

**GUIDELINES:**

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

**Answer:**

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

**Source:**

Documento de apoyo del EBP "Justificativo de Ingresos y Gastos de la Proforma 2019", página 48:  
<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/Justificativo-y-Gastos-Proforma-2019-10-dic.pdf>

**Comment:**

No se encontró información relacionada a actividades cuasifiscales en el EBP 2019 ni los documentos de soporte. Por esta razón se elige la respuesta d).

Peer Reviewer  
Opinion: Agree  
Comments: La opción seleccionada es correcta

Government Reviewer  
Opinion: Agree

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

**GUIDELINES:**

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

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

Source:

Proforma Presupuestaria (Cuenta Ahorro Inversión Financiamiento).

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/12/1-Cuenta-Ahorro-Inversi%C3%B3n-Financiamiento-CAIF.pdf>

Comment:

La Proforma Presupuestaria (Cuenta Ahorro Inversión Financiamiento) presenta información sobre activos financieros, pero excluye algunos activos financieros. Por este motivo, se elige la respuesta c)

Peer Reviewer

Opinion: Agree

Comments: La opción seleccionada es correcta

Government Reviewer

Opinion: Agree

IBP Comment

Para asegurar consistencia con otros países, se modifica la respuesta de C a D pues acá se busca identificar stocks y no flujos.

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

**GUIDELINES:**

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional



information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

Proforma Presupuestaria (Cuenta Ahorro Inversión Financiamiento).

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/12/1-Cuenta-Ahorro-Inversi%C3%B3n-Financiamiento-CAIF.pdf>

Comment:

La Proforma Presupuestaria (Cuenta Ahorro Inversión Financiamiento) presenta información sobre no activos financieros, pero excluye algunos. Por este motivo, se elige la respuesta c)

Peer Reviewer

Opinion: Agree

Comments: La opción seleccionada es correcta

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented.*

*If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.*

Answer:

c. Yes, estimates of some but not all expenditure arrears are presented.

Source:

Proforma Presupuestaria (Cuenta Ahorro Inversión Financiamiento).

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/12/1-Cuenta-Ahorro-Inversi%C3%B3n-Financiamiento-CAIF.pdf>

Comment:

La Proforma Presupuestaria (Cuenta Ahorro Inversión Financiamiento) responde a estimaciones de retrasos en los gastos. Ver sección Bajo la Línea (otros pasivos). Sin embargo no se incluye una descripción narrativa. Por este motivo, se elige la respuesta c)

Peer Reviewer

Opinion: Agree

Comments: La opción seleccionada es correcta

Government Reviewer

Opinion: Agree

Researcher Response

No es diferente al documento presentado en el año 2017. Sin embargo, el documento CUENTA AHORRO INVERSIÓN FINANCIAMIENTO contiene la cuenta "Otros pasivos". Si bien es cierto existen diferentes tipos de pasivos, pero de acuerdo al Clasificador Presupuestario de ingresos y gastos del sector público 2018 ecuatoriano (pág.117) la cuenta "Otros pasivos" incluye únicamente Obligaciones generadas y no pagadas de ejercicios fiscales

de años anteriores. Por ejemplo: • Obligaciones no Reconocidas ni Pagadas de Ejercicios Anteriores • Obligaciones de Ejercicios Anteriores por Gastos de Personal • Obligaciones de Ejercicios Anteriores por Otros Gastos • Y obligaciones por Ventas Anticipadas de Petróleo.  
<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/06/Clasificador-al-24-enero-2018-para-publicar.pdf> (pág.117) Por esta razón afirmamos que la respuesta debe mantenerse en c y no cambiarse a d.

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

**GUIDELINES:**

*Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:*

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

*Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.*

*In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."*

*Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.*

*For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.*

Answer:

c. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

Source:

Documento de apoyo del EBP 2019, "Proforma Presupuestaria Cuatrin anual 2019-2022", página 56:

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>

Comment:

En el documento se presenta información de los pasivos contingentes, pero incluye únicamente información clave relacionada a el monto total de los pasivos, por lo que excluye información clave. Por este motivo, se elige la respuesta c).

Peer Reviewer

Opinion: Agree

Comments: La opción seleccionada es correcta

Government Reviewer

Opinion: Agree

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

**GUIDELINES:**

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

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

Source:

Documento de apoyo del EBP 2019, "Proforma Presupuestaria Cuatrin anual 2019-2022", página 22 y 23:

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>

Comment:

En el documento se presentan proyecciones de la deuda pública, dentro de un periodo de 5 años, junto con los supuestos macroeconómicos que se utilizan. Por este motivo, se elige la respuesta c) ya que las proyecciones se realizan por un periodo menor de 10 años, pero sí se incluye una discusión sobre las implicaciones fiscales, y los supuestos macroeconómicos que se utilizaron para realizar este pronóstico. Además, no se presenta otra información clave.

Peer Reviewer

Opinion: Agree

Comments: La opción seleccionada es correcta

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

**Answer:**

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

**Source:**

Documento de apoyo del EBP 2019 "Consolidado Proforma Presupuestaria 2019"

[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/1-Cuenta-Ahorro-Inversi%C3%B3n-Financiamiento-CAIF\\_ok.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/1-Cuenta-Ahorro-Inversi%C3%B3n-Financiamiento-CAIF_ok.pdf)

**Comment:**

En el documento se presenta información de donaciones en la cuenta "transferencias y donaciones corrientes" pero no se incluye un texto con la discusión. Sin embargo, se presenta solo una línea que incluye todas las donaciones, no hay una desagregación. Por ende, se elige la respuesta c).

**Peer Reviewer**

Opinion: Agree

Comments: La opción seleccionada es correcta

**Government Reviewer**

Opinion: Agree

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

**GUIDELINES:**

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:

d. No, information related to tax expenditures is not presented.

Source:

Documento de apoyo del EBP 2019, "Proforma Presupuestaria Cuatrinual 2019-2022":

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>

Comment:

En año 2014 en el documento Proforma Presupuestaria Cuatrinual, se presentó información de gasto fiscal. Sin embargo, en 2019 esta información no se incluye. Por ello, se elige la respuesta d).

Peer Reviewer

Opinion: Agree

Comments: La opción seleccionada es correcta

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for all tax expenditures.

Comments: En la proforma presupuestaria enviada durante 2018 (correspondiente al año 2019), se incluye el reporte de gasto tributario de 2017. Ver página 38. <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/12/Programaci%C3%B3n-Presupuestaria-Cuatrinual-2019-2022.pdf>

IBP Comment

Esta pregunta refiere a estimaciones para el año fiscal en evaluación, en este caso, 2019. Se confirma la respuesta D.

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

*GUIDELINES:*

*Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.*

Answer:

b. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

Source:

Documento de Soporte del EBP "Programación Presupuestaria Cuatrinual 2019-2022", pág 61.

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>

Comment:

En el documento Programación Presupuestaria Cuatrinual 2019-2022, página 61, muestra todas las asignaciones presupuestarias. Sin embargo, este documento no contiene una narrativa. Por esta razón se escoge la respuesta b).

Peer Reviewer

Opinion: Agree

Comments: La opción seleccionada es correcta

Government Reviewer

Opinion: Agree

Comments: Dentro del documento Justificativo Proforma Presupuesto General del Estado 2019, en la página 11 se describe los ingresos preasignados. <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/Justificativo-y-Gastos-Proforma-2019-10-dic.pdf>

Researcher Response

Respuesta government review: El documento <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf> contiene

información detallada sobre las asignaciones presupuestarias. Sin embargo no contiene una descripción. Para que la respuesta sea a) la información detallada y la descripción deben encontrarse en un mismo documento.

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

**GUIDELINES:**

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.*

*Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.*

**Answer:**

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

**Source:**

Documento de apoyo del EBP "Justificativo de Ingresos y Gastos de la Proforma 2019", página 3:  
<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/Justificativo-y-Gastos-Proforma-2019-10-dic.pdf>

**Comment:**

En el documento se presenta el información y la normativa legal de cómo el EBP está basado en los objetivos de política del gobierno, los cuales se encuentran en el Plan Nacional de Desarrollo 2017-2021 ([http://www.planificacion.gob.ec/wp-content/uploads/downloads/2017/10/PNBV-26-OCT-FINAL\\_0K.compressed1.pdf](http://www.planificacion.gob.ec/wp-content/uploads/downloads/2017/10/PNBV-26-OCT-FINAL_0K.compressed1.pdf)). Sin embargo, no se presentan estimaciones. Por este motivo, se elige la respuesta c).

**Peer Reviewer**

Opinion: Agree

Comments: La opción seleccionada es correcta

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES:**

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.*

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

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

Source:

Documento de Soporte del EBP "Programación Presupuestaria Cuatrin anual 2019-2022", pág 3.

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>

Comment:

En el documento "Programación Presupuestaria Cuatrin anual 2019-2022" en la página 3, muestra una narrativa de cómo el Presupuesto está atado a los objetivos de política en un periodo multin anual. El documento evalúa los objetivos de política dentro por un plazo de 4 años. Por esta razón se elige la respuesta c).

Peer Reviewer

Opinion: Agree

Comments: La opción seleccionada es correcta

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

*Inputs* - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

*Outputs* - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

*Outcomes* - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

EBP 2019:

<https://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2019/>

Comment:

No se encuentra información relacionada en el EBP 2019 ni en los documentos de soporte. Por esta razón se elige la respuesta d).

Peer Reviewer

Opinion: Agree

Comments: La opción seleccionada es correcta

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.*

Answer:

d. No, nonfinancial data on results are not presented.

Source:

EBP 2019:

<https://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2019/>

Comment:

No se encuentra información relacionada en el EBP 2019 ni en los documentos de soporte. Por esta razón, se elige la respuesta d).

Peer Reviewer

Opinion: Agree

Comments: La opción seleccionada es correcta

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.*



Answer:

d. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

Source:

EBP 2019:

<https://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2019/>

Comment:

No se encuentra información relacionada en el EBP 2019 ni en los documentos de soporte. Por esta razón se elige la respuesta d

Peer Reviewer

Opinion: Agree

Comments: La opción seleccionada es correcta

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such as the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.*

*The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"*

*(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.*

*For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. ([http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.*

Answer:

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

Source:

Documento de Soporte del EBP "Programación Presupuestaria Cuatrin anual 2019-2022", página 63:

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>

Comment:

En la pág 63 se puede observar el anexo de gasto para cierre de brechas de equidad. Se presentan las estimaciones para algunas políticas por lo cual se selecciona la respuesta c)

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

Comments: Dentro del documento "Justificativo Presupuesto General del Estado 2019" en la página 11 se describe las políticas monetarias a la población vulnerable del país. Página 11, 44 y 45 <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/Justificativo-y-Gastos-Proforma-2019-10-dic.pdf>

Researcher Response

Respuesta government review: Gracias por la información descrita

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

**GUIDELINES:**

*Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.*

*To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.*

Answer:

a. Yes, a detailed timetable is released to the public.

Source:

DIRECTRICES PARA LA ELABORACIÓN DE LA PROFORMA DEL PRESUPUESTO GENERAL DEL ESTADO 2019 Y PROGRAMACIÓN PRESUPUESTARIA CUATRIENAL 2019-2022. pág. 25  
<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/07/DIRECTRICES-PARA-LA-ELABORACION-DE-LA-PROFORMA-DEL-PGE.compressed.pdf>

Constitución de la República del Ecuador en sus artículos 294 y 295:

[https://www.oas.org/juridico/pdfs/mesicic4\\_ecu\\_const.pdf](https://www.oas.org/juridico/pdfs/mesicic4_ecu_const.pdf)

Comment:

El documento (primer link) detalla el cronograma establecido para las fases de Programación y Formulación del Presupuesto General del Estado correspondiente al ejercicio fiscal 2019 y la Programación Presupuestaria Cuatrienal 2019 -2021.

Además, acorde a la Constitución de la República del Ecuador en sus artículos 294 y 295, la Función Ejecutiva debe presentar a la Asamblea Nacional este documento junto con el EBP durante los primeros 90 días de la gestión del nuevo presidente y, en los años siguientes, 60 días antes del inicio del año fiscal respectivo.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

**GUIDELINES:**

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether “core” information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer “a,” the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the macroeconomic forecast is presented.

Answer:

d. No, information related to the macroeconomic forecast is not presented.

Source:

Comment:

No se produce el PBS en Ecuador. La “Programación Presupuestaria Cuatrianual 2019-2022” (<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>) se considera un documento de apoyo al EBP. Por ende se elige la respuesta d), ya que el PBS no existe.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

55. Does the Pre-Budget Statement present information on the government’s expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

**GUIDELINES:**

Question 55 focuses on the government’s expenditure policies and priorities in the Pre-Budget Statement, asking whether “core” information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s expenditure policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the government’s expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the government’s expenditure policies and priorities is presented.

Answer:

d. No, information related to the government’s expenditure policies and priorities is not presented.

Source:

Comment:

No se produce el PBS en Ecuador. La "Programación Presupuestaria Cuatrianual 2019-2022" (<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>) se considera un documento de apoyo al EBP. Por ende se elige la respuesta d), ya que el PBS no existe.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

Comments: El Ministerio de Economía y Finanzas no presenta un documento preliminar a la Pro-forma Presupuestaria

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

**GUIDELINES:**

*Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:*

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

*Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.*

*To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.*

Answer:

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

Source:

Comment:

No se produce el PBS en Ecuador. Por ende se elige la respuesta d), ya que el PBS no existe.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:*

- the amount of net new borrowing needed in the upcoming budget year;
- the central government's total debt burden at the end of the upcoming budget year; and
- the interest payments on the outstanding debt for the upcoming budget year.

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.*

Answer:

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

Source:

Comment:

No se produce el PBS en Ecuador. La "Programación Presupuestaria Cuatrianual 2019-2022" (<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>) se considera un documento de apoyo al EBP. Por ende se elige la respuesta d), ya que el PBS no existe.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.*

*To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.*

Answer:

b. No, multi-year expenditure estimates are not presented.

Source:

Comment:

No se produce el PBS en Ecuador. La "Programación Presupuestaria Cuatrianual 2019-2022" (<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/PPC-2019-2022.pdf>) se considera un documento de apoyo al EBP. Por ende se elige la respuesta b), ya que el PBS no existe.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.*

**Answer:**

d. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

**Source:**

El documento se considera como no disponible para efectos de la OBS.

**Comment:**

El Ministerio de Economía y Finanzas indicó que en el año 2018, el EB es el mismo documento que el EBP 2018, debido a que la Asamblea Nacional no realizó observaciones a este documento. Esta aclaración fue enviada al equipo del EBP con el Oficio Nro. 001-2019-DIE-GF. Por este sin embargo, el equipo técnico de IBP no aceptó el EB presentado. Por esta razón se elige la respuesta d).

**Peer Reviewer**

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: Es importante considerar en todo momento dentro de la evaluación los objetivos de la misma (no es una evaluación del proceso). Esto implica una clara distinción entre el proceso de aprobación del documento frente a su oportuna publicidad y contenidos. En este sentido, el presupuesto cumple con lo consultado.

**Researcher Response**

Respuesta government review: La encuesta mide la disponibilidad publica del documento presupuestario más el tipo de información que el documento contiene. En este caso, dado que el EB no se puso a disposición del publico dentro del plazo establecido en la OBS, que se basa en estándares internacionales, se considera como no publico y por ende la respuesta correcta debe ser D.

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

**Answer:**

None of the above

**Source:**

**Comment:**

El Ministerio de Economía y Finanzas indicó que en el año 2018, el EB es el mismo documento que el EBP 2018, debido a que la Asamblea Nacional no realizó observaciones a este documento. Esta aclaración fue enviada al equipo del EBP con el Oficio Nro. 001-2019-DIE-GF. Por este sin embargo,

el equipo técnico de IBP no aceptó el EB presentado.

Peer Reviewer

Opinion: Disagree

Suggested Answer: All of the above

Comments: El Presupuesto Aprobado por Asamblea, presenta todas las clasificaciones antes mencionadas. pág 16 administrativa pag 19 económica pag 30 funcional <https://www.finanzas.gob.ec/proformas-aprobadas/>

Government Reviewer

Opinion: Disagree

Suggested Answer: Administrative classification Economic classification Functional classification

Comments: Es importante considerar en todo momento dentro de la evaluación los objetivos de la misma (no es una evaluación del proceso). Esto implica una clara distinción entre el proceso de aprobación del documento frente a su oportuna publicidad y contenidos. En este sentido, el presupuesto cumple con lo consultado.

Researcher Response

Respuesta government review: La encuesta mide la disponibilidad publica del documento presupuestario más el tipo de información que el documento contiene. En este caso, dado que el EB no se puso a disposición del publico dentro del plazo establecido en la OBS, que se basa en estándares internacionales, se considera como no publico y por ende la respuesta correcta debe ser D.

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

*GUIDELINES:*

*Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.*

Answer:

d. No, the Enacted Budget does not present expenditure estimates by program.

Source:

El EB se considera como no disponible al público, conforme a la metodología de la OBS..

Comment:

El Ministerio de Economía y Finanzas indicó que en el año 2018, el EB es el mismo documento que el EBP 2018, debido a que la Asamblea Nacional no realizó observaciones a este documento. Esta aclaración fue enviada al equipo del EBP con el Oficio Nro. 001-2019-DIE-GF. Por este sin embargo, el equipo técnico de IBP no aceptó el EB presentado. Por esta razón se elige la respuesta d).

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: El Presupuesto, en particular el "Plan Anual de Inversiones" se estructura en base a una definición programática.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Comments: Es importante considerar en todo momento dentro de la evaluación los objetivos de la misma (no es una evaluación del proceso). Esto implica una clara distinción entre el proceso de aprobación del documento frente a su oportuna publicidad y contenidos. En este sentido, el presupuesto cumple con lo consultado. El documento "Presupuesto General del Estado 2017" en las páginas 63-97 se presenta la estimación de gastos para todos los programas del PGE por entidad. <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2017-76-140.pdf> El documento "Presupuesto General del Estado 2018" en las páginas 112-118 se presenta la estimación de gastos para todos los programas del PGE <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2018-91-170.pdf> El documento "Presupuesto General del Estado 2019" en las páginas 166-173 se presenta la estimación de gastos para todos los programas del PGE <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/2019-151-220.pdf>

IBP Comment

Se agradece el comentario de los revisores. Sin embargo, en base a la explicación dada en la Sección 1 de la OBS y la Q59, el EB no se considera disponible al público dado que se publicó fuera del tiempo y plazo establecido por la OBS.

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

**GUIDELINES:**

*Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Enacted Budget must present revenue estimates classified by category.*

Answer:

b. No, the Enacted Budget does not present revenue estimates by category.

Source:

El EB se considera como no disponible al público, conforme a la metodología de la OBS.

Comment:

El Ministerio de Economía y Finanzas indicó que en el año 2018, el EB es el mismo documento que el EBP 2018, debido a que la Asamblea Nacional no realizó observaciones a este documento. Esta aclaración fue enviada al equipo del EBP con el Oficio Nro. 001-2019-DIE-GF. Por este sin embargo, el equipo técnico de IBP no aceptó el EB presentado. Por esta razón se elige la respuesta b) dado que no se puede evaluar este componente.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Comments: Si se presentan algunas estimaciones de ingresos. <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/Justificativo-Proforma-Presupuestaria-2018.pdf>

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Comments: Es importante considerar en todo momento dentro de la evaluación los objetivos de la misma (no es una evaluación del proceso). Esto implica una clara distinción entre el proceso de aprobación del documento frente a su oportuna publicidad y contenidos. En este sentido, el presupuesto cumple con lo consultado.

IBP Comment

Se agradece el comentario de los revisores. Sin embargo, en base a la explicación dada en la Sección 1 de la OBS y la Q59, el EB no se considera disponible al público dado que se publicó fuera del tiempo y plazo establecido por la OBS.

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

**GUIDELINES:**

*Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.*

*To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.*

Answer:

d. No, the Enacted Budget does not present individual sources of revenue.

Source:

El EB se considera como no disponible al público, conforme a la metodología de la OBS.



Comment:

El Ministerio de Economía y Finanzas indicó que en el año 2018, el EB es el mismo documento que el EBP 2018, debido a que la Asamblea Nacional no realizó observaciones a este documento. Esta aclaración fue enviada al equipo del EBP con el Oficio Nro. 001-2019-DIE-GF. Por este sin embargo, el equipo técnico de IBP no aceptó el EB presentado. Por esta razón se elige la respuesta d) dado que no se presentan fuentes individuales de ingresos.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Comments: <https://www.finanzas.gob.ec/proformas-aprobadas/> Si se presentan algunas categorías que explican la fuente de financiamiento del presupuesto, pag 18

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Es importante considerar en todo momento dentro de la evaluación los objetivos de la misma (no es una evaluación del proceso). Esto implica una clara distinción entre el proceso de aprobación del documento frente a su oportuna publicidad y contenidos. En este sentido, el presupuesto cumple con lo consultado.

IBP Comment

Se agradece el comentario de los revisores. Sin embargo, en base a la explicación dada en la Sección 1 de la OBS y la Q59, el EB no se considera disponible al público dado que se publicó fuera del tiempo y plazo establecido por la OBS.

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

*GUIDELINES:*

*Question 63 asks about three key estimates related to borrowing and debt:*

- the amount of net new borrowing required during the budget year;*
- the total debt outstanding at the end of the budget year;*
- the interest payments on the outstanding debt for the budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.*

Answer:

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

Source:

El EB se considera como no disponible al público, conforme a la metodología de la OBS.

Comment:

El Ministerio de Economía y Finanzas indicó que en el año 2018, el EB es el mismo documento que el EBP 2018, debido a que la Asamblea Nacional no realizó observaciones a este documento. Esta aclaración fue enviada al equipo del EBP con el Oficio Nro. 001-2019-DIE-GF. Por este sin embargo, el equipo técnico de IBP no aceptó el EB presentado. Por esta razón se elige la respuesta d) debido a que no se presenta ninguna de las tres

estimaciones relacionadas a los empréstitos y deuda.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Es importante considerar en todo momento dentro de la evaluación los objetivos de la misma (no es una evaluación del proceso). Esto implica una clara distinción entre el proceso de aprobación del documento frente a su oportuna publicidad y contenidos. En este sentido, el presupuesto cumple con lo consultado.

IBP Comment

Se agradece el comentario de los revisores. Sin embargo, en base a la explicación dada en la Sección 1 de la OBS y la Q59, el EB no se considera disponible al público dado que se publicó fuera del tiempo y plazo establecido por la OBS.

64. What information is provided in the Citizens Budget?

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

*GUIDELINES:*

*Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:*

- *expenditure and revenue totals;*
- *the main policy initiatives in the budget;*
- *the macroeconomic forecast upon which the budget is based; and*
- *contact information for follow-up by citizens.*

*To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.*

Answer:

b. The Citizens Budget provides the core information.

Source:

El documento se denomina "Proforma Presupuestaria 2019", corresponde a la versión ciudadana de EBP 2019, y se puede encontrar en el siguiente link:

[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/Presentaci%C3%B3n-Pro-forma-2019\\_AsambleaNacional.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/Presentaci%C3%B3n-Pro-forma-2019_AsambleaNacional.pdf)

Comment:

En la sección 1, se tomó el CB del EBP del año 2019. El CB muestra información del total de ingresos y gastos, iniciativas principales de políticas del presupuesto, principales supuestos macroeconómicos y los objetivos en los que está basado el EBP. Por ende, se elige la respuesta b).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The Citizens Budget is not published.

Comments: No existe una versión de presupuesto ciudadano.

Government Reviewer

Opinion: Agree

Researcher Response

Respuesta peer review: Luego de discutir con el IBP, y para asegurar consistencia con otros países, se ha decidido aceptar el PPT disponible en la web de Ministerio como CB.

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

**GUIDELINES:**

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

**Answer:**

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

**Source:**

El documento se denomina "Proforma Presupuestaria 2019", corresponde a la versión ciudadana de EBP 2019, y se puede encontrar en el siguiente link:

[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/Presentaci%C3%B3n-Pro-forma-2019\\_AsambleaNacional.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/Presentaci%C3%B3n-Pro-forma-2019_AsambleaNacional.pdf)

**Comment:**

El documento se publica de forma digital y también se realiza una versión impresa para la ciudadanía en general. Por este motivo, se elige la respuesta b)

**Peer Reviewer**

Opinion: Agree

Comments: La revisión realizada por el investigador es correcta.

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES:**

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

**Answer:**

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

**Source:**

El documento se denomina "Proforma Presupuestaria 2019", corresponde a la versión ciudadana de EBP 2019, y se puede encontrar en el siguiente link:[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/Presentaci%C3%B3n-Pro-forma-2019\\_AsambleaNacional.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/Presentaci%C3%B3n-Pro-forma-2019_AsambleaNacional.pdf)

Comment:

El ejecutivo publica la información del CB en base a criterio propio, no existe ningún mecanismo para identificar los requerimientos de la ciudadanía sobre la información que considera relevante para incluir en el CB. Por este motivo, se elige la respuesta d).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.*

*To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.*

Answer:

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

Source:

En la página web del Ministerio se puede verificar las versiones ciudadanas que existen en las distintas fases presupuestarias:

<https://www.finanzas.gob.ec/biblioteca/>

CB de la "Proforma Presupuestaria 2019":

[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/Presentaci%C3%B3n-Pro-forma-2019\\_AsambleaNacional.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/11/Presentaci%C3%B3n-Pro-forma-2019_AsambleaNacional.pdf)

CB del EB "Presupuesto General de Estado 2019" (resumen en 2 pdf).

[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/Proforma-2019\\_1\\_ok.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/Proforma-2019_1_ok.pdf)

[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/Proforma-2019\\_2.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/01/Proforma-2019_2.pdf)

Comment:

Existen versiones ciudadanas que se producen para dos etapas del presupuesto: Formulación del presupuesto (CB del EBP 2018 ) y Aprobación del Presupuesto.

Sin embargo, el primer documento mencionado se cargó a tiempo pero el segundo, debido a que la Asamblea observó el presupuesto, causó un retraso en su aprobación y por ende se publicó a inicios de enero de 2019, es decir justo al inicio de la ejecución presupuestaria de 2019.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No citizens version of budget documents is published.

Comments: No existe versión ciudadana del presupuesto.

Government Reviewer

Opinion: Agree

Researcher Response

Respuesta peer review: Luego de discutir con el IBP, y para asegurar consistencia con otros países, se ha decidido aceptar el PPT disponible en la web de Ministerio como CB.

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

**GUIDELINES:**

*Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.*

*Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.*

Answer:

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

Source:

Comment:

En la sección 1 se determinó que los IYR ("Boletín Trimestral 2018-I Trimestre", "Boletín Trimestral 2018-II Trimestre", "Boletín Trimestral 2018-III Trimestre" ) fueron publicados fuera del plazo permitido por la metodología del OBS 2019. Por este motivo, se elige la respuesta d).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: I choose not to review this question

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

None of the above

Source:

Comment:

En la sección 1 se determinó que los IYR ("Boletín Trimestral 2018-I Trimestre", "Boletín Trimestral 2018-II Trimestre", "Boletín Trimestral 2018-III Trimestre" ) fueron publicados fuera del plazo permitido por la metodología del OBS 2019. Por este motivo, se elige la respuesta d).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

**Answer:**

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

**Source:**

**Comment:**

En la sección 1 se determinó que los IYR ("Boletín Trimestral 2018-I Trimestre", "Boletín Trimestral 2018-II Trimestre", "Boletín Trimestral 2018-III Trimestre" ) fueron publicados fuera del plazo permitido por la metodología del OBS 2019. Por este motivo, se elige la respuesta d).

**Peer Reviewer**

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

**Government Reviewer**

Opinion: Agree

Comments: Los documentos trimestrales contienen un extenso análisis de egresos, para las próximas entregas se ajustaran los tiempos de publicación.

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

**GUIDELINES:**

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

**Answer:**

b. No, comparisons are not made for expenditures presented in the In-Year Reports.

**Source:**

**Comment:**

En la sección 1 se determinó que los IYR ("Boletín Trimestral 2018-I Trimestre", "Boletín Trimestral 2018-II Trimestre", "Boletín Trimestral 2018-III Trimestre" ) fueron publicados fuera del plazo permitido por la metodología del OBS 2019. Por este motivo, se elige la respuesta b).

**Peer Reviewer**

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

**Government Reviewer**

Opinion: Agree

Comments: Los documentos trimestrales contienen una extenso análisis de egresos donde se compara con el presupuesto inicial. Se ajustara los plazos de entrega de los informes analíticos.

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

**GUIDELINES:**

*Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," In-Year Reports must present revenue estimates classified by category.*

Answer:

b. No, In-Year Reports do not present actual revenue by category.

Source:

Comment:

En la sección 1 se determinó que los IYR ("Boletín Trimestral 2018-I Trimestre", "Boletín Trimestral 2018-II Trimestre", "Boletín Trimestral 2018-III Trimestre" ) fueron publicados fuera del plazo permitido por la metodología del OBS 2019. Por este motivo, se elige la respuesta b).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

Comments: El documento contienen detalle de ingresos por grupos. Se realizan ajustes en los plazos de entrega

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

**GUIDELINES:**

*Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.*

*To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.*

Answer:

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

Source:

Comment:

En la sección 1 se determinó que los IYR ("Boletín Trimestral 2018-I Trimestre", "Boletín Trimestral 2018-II Trimestre", "Boletín Trimestral 2018-III Trimestre" ) fueron publicados fuera del plazo permitido por la metodología del OBS 2019. Por este motivo, se elige la respuesta d).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion:

Comments: Los documentos contienen análisis por fuente de financiamiento. Se realiza ajuste en los plazos de entrega

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

**GUIDELINES:**

*Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for revenues presented in the In-Year Reports.*

**Answer:**

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

**Source:**

**Comment:**

En la sección 1 se determinó que los IYR ("Boletín Trimestral 2018-I Trimestre", "Boletín Trimestral 2018-II Trimestre", "Boletín Trimestral 2018-III Trimestre") fueron publicados fuera del plazo permitido por la metodología del OBS 2019. Por este motivo, se elige la respuesta b).

**Peer Reviewer**

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

**Government Reviewer**

Opinion: Agree

Comments: Los documentos se contiene un detallado de ingresos. Se realizara ajustes en los plazos de entrega

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

**GUIDELINES:**

*Question 74 asks about three key estimates related to borrowing and debt:*

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.*

**Answer:**

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

**Source:**



Comment:

En la sección 1 se determinó que los IYR ("Boletín Trimestral 2018-I Trimestre", "Boletín Trimestral 2018-II Trimestre", "Boletín Trimestral 2018-III Trimestre") fueron publicados fuera del plazo permitido por la metodología del OBS 2019. Por este motivo, se elige la respuesta d

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

Comments: El documento contienen el detalle del financiamiento y los gastos financieros. Se ajustaran los plazos de entrega

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

*GUIDELINES:*

*Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

*To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.*

Answer:

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

Source:

Comment:

En la sección 1 se determinó que los IYR ("Boletín Trimestral 2018-I Trimestre", "Boletín Trimestral 2018-II Trimestre", "Boletín Trimestral 2018-III Trimestre") fueron publicados fuera del plazo permitido por la metodología del OBS 2019. Por este motivo, los IYR se consideran NO disponibles al público y se elige la respuesta d).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion:

Comments: El documento contienen el detalle del financiamiento y los gastos financieros. Se ajustaran los plazos de entrega de los documentos

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

**GUIDELINES:**

*Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.*

*Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.*

*To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.*

**Answer:**

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

**Source:**

**Comment:**

Conforme a la metodología de la OBS, en la Sección 1 se definió que el MYR no está disponible al público. Por ende, se elige la respuesta d).

**Peer Reviewer**

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

**Government Reviewer**

Opinion:

Comments: El Informe de ejecución presupuestaria del I semestre 2018 contiene la evolución de los indicadores macroeconomicos en la página 21 <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/10/Informe-ejecucion-presupuestaria-I-semestre-2018-compressed1.pdf>

**Researcher Response**

Respuesta government review: El MYR se publicó el 04 de octubre, luego de 3 meses del plazo de la OBS por lo cual esta fuera de tiempo.

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

**GUIDELINES:**

*Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, and provides an explanation of the update.*

*To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.*

**Answer:**

d. No, expenditure estimates have not been updated.

**Source:**

**Comment:**

Conforme a la metodología de la OBS, en la Sección 1 se considera que el MYR no está disponible al público. Por ende, se elige la respuesta d).

**Peer Reviewer**

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: El Informe de ejecución presupuesta de primer semestre 2018 contiene un extenso análisis de egresos e incluye comparativos entre los valores aprobados y las cifras codificadas (primer semestre 2018) páginas 78-105. <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/10/Informe-ejecucion-presupuestaria-l- semestre-2018-compressed1.pdf>

Researcher Response

Respuesta government review: El MYR se publicó el 04 de octubre, luego de 3 meses del plazo de la OBS por lo cual esta fuera de tiempo.

78. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.*

Answer:

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

Source:

Comment:

Conforme a la metodología de la OBS, en la Sección 1 se considera que el MYR no está disponible al público. Por ende, se elige la respuesta d

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: El Informe de ejecución presupuesta de primer semestre 2018 contiene un extenso análisis de egresos e incluye las 3 categorías (primer semestre 2018) páginas 78-105. El documento se encuentra publicado en el web site del Ministerio de Economía y Finanzas <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/10/Informe-ejecucion-presupuestaria-l- semestre-2018-compressed1.pdf>

Researcher Response

Respuesta government review: El MYR se publicó el 04 de octubre, luego de 3 meses del plazo de la OBS por lo cual esta fuera de tiempo.

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

None of the above

Source:

Comment:

Conforme a la metodología de la OBS, en la Sección 1 se considera que el MYR no está disponible al público. Por ende, se elige la respuesta d).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Disagree

Suggested Answer: El Informe de ejecución presupuesta de primer semestre 2018 contiene un extenso análisis de egresos e incluye las 3 categorías (primer semestre 2018) páginas 78-105. El documento se encuentra publicado en el web site del Ministerio de Economía y Finanzas

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/10/Informe-ejecucion-presupuestaria-l- semestre-2018-compressed1.pdf>

Comments: El Informe de ejecución presupuesta de primer semestre 2018 contiene un extenso análisis de egresos e incluye las 3 categorías (primer semestre 2018) páginas 78-105. El documento se encuentra publicado en el web site del Ministerio de Economía y Finanzas

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/10/Informe-ejecucion-presupuestaria-l- semestre-2018-compressed1.pdf>

Researcher Response

Respuesta government review: El MYR se publicó el 04 de octubre, luego de 3 meses del plazo de la OBS por lo cual esta fuera de tiempo.

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

*GUIDELINES:*

*Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.*

Answer:

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

Source:

Comment:

Conforme a la metodología de la OBS, en la Sección 1 se considera que el MYR no está disponible al público. Por ende, se elige la respuesta d

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: El Informe de ejecución presupuesta de primer semestre 2018 contiene un extenso análisis de egresos e incluye las 3 categorías (primer semestre 2018) páginas 78-105. El documento se encuentra publicado en el web site del Ministerio de Economía y Finanzas

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/10/Informe-ejecucion-presupuestaria-l- semestre-2018-compressed1.pdf>

Researcher Response

Respuesta government review: El MYR se publicó el 04 de octubre, luego de 3 meses del plazo de la OBS por lo cual esta fuera de tiempo.

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

**GUIDELINES:**

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

d. No, revenue estimates have not been updated.

Source:

Comment:

Conforme a la metodología de la OBS, en la Sección 1 se considera que el MYR no está disponible al público. Por ende, se elige la respuesta d).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: El documento Mid-Year Review contiene un extenso análisis de ingresos con cifras al primer semestre, donde se compara con los valores aprobados y codificados. Páginas 29-77 <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/10/Informe-ejecucion-presupuestaria-I-semestre-2018-compressed1.pdf>

Researcher Response

Respuesta government review: El MYR se publicó el 04 de octubre, luego de 3 meses del plazo de la OBS por lo cual esta fuera de tiempo.

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

**GUIDELINES:**

Question 81 asks whether revenue estimates in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:

Comment:

Conforme a la metodología de la OBS, en la Sección 1 se considera que el MYR no está disponible al público. Por ende, se elige la respuesta b)

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion:

Comments: El documento Mid-Year Review contiene un extenso análisis de ingresos con cifras al primer semestre, a diferentes niveles. Página 29-77 <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/10/Informe-ejecucion-presupuestaria-I-semestre-2018-compressed1.pdf>

Researcher Response

Respuesta government review: El MYR se publicó el 04 de octubre, luego de 3 meses del plazo de la OBS por lo cual esta fuera de tiempo.

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

**GUIDELINES:**

Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

**Answer:**

d. No, the Mid-Year Review does not present individual sources of revenue.

**Source:**

**Comment:**

Conforme a la metodología de la OBS, en la Sección 1 se considera que el MYR no está disponible al público. Por ende, se elige la respuesta d).

**Peer Reviewer**

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Comments: El documento Mid-Year Review contiene un extenso análisis de ingresos con cifras al primer semestre, donde se incluye a nivel de fuentes de financiamiento. Páginas 29-77 El documento se encuentra disponible en el web site del Ministerio de Economía y Finanzas <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/10/Informe-ejecucion-presupuestaria-l-semestre-2018-compressed1.pdf>

**Researcher Response**

Respuesta government review: El MYR se publicó el 04 de octubre, luego de 3 meses del plazo de la OBS por lo cual esta fuera de tiempo.

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

**GUIDELINES:**

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- The amount of net new borrowing required during the budget year;
- The central government's total debt burden at the end of the budget year; and
- The interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation

would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

d. No, estimates of government borrowing and debt have not been updated.

Source:

Comment:

Conforme a la metodología de la OBS, en la Sección 1 se considera que el MYR no está disponible al público. Por ende, se elige la respuesta d).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion:

Comments: El documento Mid-Year Review contiene un extenso análisis de ingresos con cifras al primer semestre, ingresos de financiamiento público. Páginas 29-77 El documento se encuentra disponible en el web site del Ministerio de Economía y Finanzas <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/10/Informe-ejecucion-presupuestaria-l-semestre-2018-compressed1.pdf>

Researcher Response

Respuesta government review: El MYR se publicó el 04 de octubre, luego de 3 meses del plazo de la OBS por lo cual esta fuera de tiempo.

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

*GUIDELINES:*

*Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report*

Answer:

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

Source:

Informe Modificaciones 2017. "Informe de Modificaciones Presupuestarias Enero – diciembre2017".Pág.5-10:<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-Modificaciones-2017.pdf>

Informe Ejecución Presupuestaria 2017." Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017".Pág. 59-87 <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-ejecucio%CC%81n-presupuestaria-2017.pdf>

Comment:

La página web del Ministerio de Economía y Finanzas contiene dos documentos de revisión de fin de año. El Informe Ejecución Presupuestaria 2017 y el Informe de Modificaciones 2017. En el informe de Modificaciones, página 5-10, y en el Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017, pág. 59-87, se muestran las diferencias entre todos los gastos del presupuesto aprobado y el presupuesto actualizado, mediante la clasificación sectorial, Consejo Sectorial y económica con una explicación narrativa. Por este motivo, se elige la respuesta a).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer “a,” the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer “b” if expenditure estimates are presented by two of these three classifications. Answer “c” if expenditure estimates are presented by one of the three classifications. Answer “d” if expenditure estimates are not presented by any of the three classifications in the Year-End Report.*

**Answer:**

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

**Source:**

"Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017", Pág. 60, 62, 70, 71:  
<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-ejecucio%CC%81n-presupuestaria-2017.pdf>

**Comment:**

En el Informe Ejecución Presupuestaria 2017, se muestran los gastos del año presupuestario, mediante la clasificación sectorial (Clasificación Funcional, página 76) y Consejo Sectorial (Unidad Administrativa, página 71), y Clasificación Económica (página 60, 62), con una explicación narrativa. Por este motivo, se elige la respuesta a).

**Peer Reviewer**

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

**Government Reviewer**

Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

**Answer:**

Administrative classification

Economic classification

Functional classification

**Source:**

"Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017", Pág. 60, 62, 70, 71:  
<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-ejecucio%CC%81n-presupuestaria-2017.pdf>

**Comment:**

En el Informe Ejecución Presupuestaria 2017, se muestran los gastos del año presupuestario, mediante la clasificación sectorial (Clasificación Funcional, página 76) y Consejo Sectorial (Unidad Administrativa, página 70, 71), y Clasificación Económica (página 60, 62), con una explicación narrativa. Por este motivo, se elige la respuesta a).

**Peer Reviewer**

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

**Government Reviewer**

Opinion: Agree



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

**GUIDELINES:**

*Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.*

**Answer:**

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

**Source:**

Informe Ejecución Presupuestaria 2017 "Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017". Pág.80-  
<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-ejecucio%CC%81n-presupuestaria-2017.pdf>

**Comment:**

En el Informe Ejecución Presupuestaria 2017, página 80, se muestran los gastos del año presupuestario a nivel de programa. La definición de programa que se utiliza en este caso son los proyectos de inversión. Se elige la respuesta b), porque en el documento se muestran los principales proyectos de inversión que representan 67% de todos los proyectos del Plan Anual de Inversiones-PAI (Para la ejecución del PAI se asignan recursos en el Presupuesto General del Estado, en función de las políticas gubernamentales y de los recursos disponibles siendo responsabilidad de las instituciones su ejecución.)

**Peer Reviewer**

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES:**

*Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.*

**Answer:**

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

**Source:**

Informe Modificaciones 2017. "Informe de Modificaciones Presupuestarias Enero – diciembre 2017". Pág.1-5:<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-Modificaciones-2017.pdf>

Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017, Pág. 9-55 <https://www.finanzas.gob.ec/wp->

content/uploads/downloads/2018/05/Informe-ejecucio%CC%81n-presupuestaria-2017.pdf

Comment:

La página web del Ministerio de Economía y Finanzas contiene dos documentos de revisión de fin de año. El Informe Ejecución Presupuestaria 2017 y el Informe de Modificaciones 2017. En el informe de Modificaciones, página 1-5, y en el Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017, pág. 9-55, se muestran las diferencias entre todos los ingresos del presupuesto aprobado y el presupuesto actualizado, mediante la clasificación sectorial, Consejo Sectorial (administrativa) y económica con una explicación narrativa. Por este motivo, se elige la respuesta a).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 88 asks whether revenue estimates in the Year-End Report are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Year-End Report must present revenue estimates classified by category.*

Answer:

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

Source:

Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017", Pág. 17, 31, 35, 55,57: <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-ejecucio%CC%81n-presupuestaria-2017.pdf>

Comment:

El informe de Ejecución Presupuestaria 2017, se divide entre ingresos tradicionales (página 17) y no tradicionales (página 31, 35,55,57). Los ingresos tradicionales los conforman los provenientes de impuestos, mientras que los no tradicionales provienen de otras fuentes . Por este motivo, se elige la respuesta a).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.*

*To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.*

Answer:

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

Source:

Informe Ejecución Presupuestaria 2017" Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017". Pág. 17, 31, 35, 55,57:  
<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-ejecucio%CC%81n-presupuestaria-2017.pdf>

Comment:

El informe de Ejecución Presupuestaria 2017, se divide entre ingresos tradicionales (página 17) y no tradicionales (página 31, 35,55,57). Tanto en los ingresos tradicionales como los no tradicionales, se incluye el ingreso por fuente individual y la categoría "otros" es menos de 3% del total de ingresos. Por este motivo, se elige la respuesta a).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

*Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

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

Source:

Informe Ejecución Presupuestaria 2017" Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017". Pág. 357:  
<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-ejecucio%CC%81n-presupuestaria-2017.pdf>

Comment:

El informe de Ejecución Presupuestaria 2017, página 357, muestra una tabla con las diferencias entre las estimaciones originales y actualizadas del pago de deuda interna y externa. Específicamente se muestra el total de gasto por deuda (interna y externa) y el monto pagado por intereses. Por este motivo, se elige la respuesta c).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The amount of net new borrowing required during the budget year  
The central government's total debt burden at the end of the budget year  
Whether the debt is domestic or external

Source:

Informe Ejecución Presupuestaria 2017 "Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017". Pág. 357:  
<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-ejecucio%CC%81n-presupuestaria-2017.pdf>

Comment:

El informe de Ejecución Presupuestaria 2017, página 357, muestra una tabla con las diferencias entre las estimaciones originales y actualizadas del pago de deuda interna y externa. Específicamente se muestra el total de gasto por deuda (interna y externa) y el monto pagado por intereses. Mientras la deuda pública se especifica en la página 57 y 58.

El monto total de la deuda se especifica a la página 59:

"Al 31 de diciembre de 2017, la deuda pública consolidada total ascendió a USD 32.639,5 millones, la cual se compone de deuda interna USD 889,7 millones y deuda externa USD 31.749,8 millones. Con estos datos el indicador Deuda/PIB en base a la deuda consolidada se ubica en 32,5%. Cabe señalar que, a la misma fecha en términos agregados, la deuda pública agregada total se ubica en aproximadamente USD 46.535,6 millones, cifra que se distribuye entre interna USD 14.785,7 y externa USD 31.749,8 millones, respectivamente."

Por este motivo, se elige la respuesta c).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

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

Source:

Informe Ejecución Presupuestaria 2017 "Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017":  
<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-ejecucio%CC%81n-presupuestaria-2017.pdf>

Comment:

En el informe de Ejecución Presupuestaria 2017 no se pudo encontrar las diferencias entre las estimaciones originales y actualizadas de los pronósticos macroeconómicos. Por este motivo, se elige la respuesta d).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

None of the above

Source:

Informe Ejecución Presupuestaria 2017"Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017":  
<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-ejecucio%CC%81n-presupuestaria-2017.pdf>

Comment:

En el informe de Ejecución Presupuestaria 2017 no se pudo encontrar las diferencias entre las estimaciones originales y actualizadas de los pronósticos macroeconómicos. Por este motivo, se elige la respuesta d).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

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

Source:

"Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017": <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-ejecucio%CC%81n-presupuestaria-2017.pdf>

Comment:

El informe de Ejecución Presupuestaria 2017 no se pudo encontrar información no financiera. Por este motivo, se elige la respuesta es d).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).*

*Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

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

Source:

Informe Ejecución Presupuestaria 2017"Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017":  
<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-ejecucio%CC%81n-presupuestaria-2017.pdf>

Comment:

El informe de Ejecución Presupuestaria 2017 no se pudo encontrar información no financiera. Por este motivo, se elige la respuesta es d).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

a. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

Source:

"Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017" página 100-106: <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-ejecucio%CC%81n-presupuestaria-2017.pdf>

Comment:

El informe de Ejecución Presupuestaria 2017, página 100-106, se muestran las diferencias entre el gasto aprobado y real para grupos vulnerables, sin embargo no se incluye un texto explicativo que justifique esas modificaciones. Por este motivo, se elige la respuesta es b).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

IBP Comment

Based on the information presented on pages 226-232 of the "Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017" (<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-ejecucio%CC%81n-presupuestaria-2017.pdf>), the response has been changed from B to A.

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

*GUIDELINES:*

*Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented*

Answer:

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

Source:

Constitución de la República del Ecuador, artículo 292 :

[https://www.oas.org/juridico/mla/sp/ecu/sp\\_ecu-int-text-const.pdf](https://www.oas.org/juridico/mla/sp/ecu/sp_ecu-int-text-const.pdf)

Comment:

En el artículo 292 de la Constitución del Ecuador menciona que los ingresos y gastos provenientes de fondos extra-presupuestarios (seguridad social, banca pública, empresas públicas y Gobiernos autónomos descentralizados) no se incluyen en el Presupuesto General del Estado. Por esta razón se elige la respuesta d)

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

**Answer:**

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

**Source:**

"Informe de Ejecución Presupuesto General del Estado Enero - diciembre 2017": <https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/05/Informe-ejecucio%CC%81n-presupuestaria-2017.pdf>

**Comment:**

No se pudo verificar que se produzca un estado financiero. Por esta razón la respuesta es b).

**Peer Reviewer**

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES:**

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details. ≈

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

**Answer:**

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

**Source:**

Informe de auditoría 2016: "Informe de auditoría financiera a los estados financieros consolidados del Sector Público no Financiero en el Ministerio de Finanzas año fiscal 2016" <http://www.contraloria.gob.ec/WFDescarga.aspx?id=52134&tipo=inf>. pág 21-34

**Comment:**

El informe de auditoría financiera a los estados financieros consolidados del Sector Público no Financiero en el Ministerio de Finanzas año fiscal 2016, solo responde a una auditoría de carácter financiero. Dado que contiene un estado de situación financiera; Un estado de resultados financieros; un estado de flujos de efectivo y un estado de ejecución presupuestaria. Por esta razón se elige la respuesta c.

**Peer Reviewer**



Opinion: Agree  
Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.*

*The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.*

*To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.*

**Answer:**

a. All expenditures within the SAI's mandate have been audited.

**Source:**

Informe de auditoría 2016: "Informe de auditoría financiera a los estados financieros consolidados del Sector Público no Financiero en el Ministerio de Finanzas año fiscal 2016" <http://www.contraloria.gob.ec/WFDescarga.aspx?id=52134&tipo=inf>. pág 104-105

**Comment:**

El informe de auditoría financiera a los estados financieros consolidados del Sector Público no Financiero (SPNF) en el Ministerio de Finanzas año fiscal 2016" contiene información de las entidades que conforman el Presupuesto General del Estado, es decir, las pertenecientes a las 5 funciones del Estado (Ejecutiva, Legislativa, Judicial, Electoral y de Transparencia y Control Social); también pertenecen a este grupo los Gobiernos Autónomos Descentralizados, universidades públicas, empresas públicas y las instituciones que conforman la Seguridad Social (IESS, ISSFA e ISSPOL). El informe no desglosa información a nivel de ministerio, sin embargo compila gastos a nivel de todo el SPNF.

Peer Reviewer

Opinion: Agree  
Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.*

*The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.*

Answer:

d. No extra-budgetary funds have been audited.

Source:

Informe de auditoría 2016: "Informe de auditoría financiera a los estados financieros consolidados del Sector Público no Financiero en el Ministerio de Finanzas año fiscal 2016" <http://www.contraloria.gob.ec/WFDescarga.aspx?id=52134&tipo=inf>. pág 21-34

Comment:

El informe de auditoría financiera a los estados financieros consolidados del Sector Público no Financiero en el Ministerio de Finanzas año fiscal 2016" no contiene información sobre fondos extra-presupuestarios. Por esta razón se elige el literal d

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

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

*GUIDELINES:*

*Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.*

*To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.*

Answer:

b. No, the annual Audit Report(s) does not include an executive summary.

Source:

Informe de auditoría 2016: "Informe de auditoría financiera a los estados financieros consolidados del Sector Público no Financiero en el Ministerio de Finanzas año fiscal 2016" <http://www.contraloria.gob.ec/WFDescarga.aspx?id=52134&tipo=inf>. pág 1-2

Comment:

El informe de auditoría financiera a los estados financieros consolidados del Sector Público no Financiero en el Ministerio de Finanzas año fiscal 2016" contienen un dictamen profesional no así un breve resumen ejecutivo en el cual se detallan las diferencias entre los valores publicas y obtenidos.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.*

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

Comment:

El informe de auditoría financiera a los estados financieros consolidados del Sector Público no Financiero en el Ministerio de Finanzas año fiscal 2016" lo elabora la SAI de Ecuador, sin embargo no existe un documento que informe sobre las medidas que ha adoptado el ejecutivo para hacer frente a los resultados de la auditoría. Por esta razón se elige la respuesta e.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

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

Source:

Comment:

En Ecuador se elabora el informe de auditoría financiera a los estados financieros consolidados del Sector Público no Financiero en el Ministerio de Finanzas año fiscal 2016" lo elabora la SAI, sin embargo no existe un documento elaborado por la legislatura que registre y presente al público sobre las acciones tomadas por ejecutivo para abordar las recomendaciones de la auditoría. Por esta razón se elige la respuesta d.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: I choose not to review this question

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

**GUIDELINES:**

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>), the Fiscal Policy Council in Sweden (Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:

La "Comisión especializada del Régimen Económico y Tributario" de la Asamblea Nacional, acorde a la Ley Orgánica de la Función Legislativa, en la Sección IX, artículo 26, está encargada de analizar, procesar y tramitar las peticiones de fiscalización.

Comisión del Régimen Económico y Tributario: <https://www.asambleanacional.gob.ec/es/blogs/comision-del-regimen-economico-y-tributario-y-su-regulacion-y>

Ley Orgánica de la función Legislativa, pág 9, artículo 26: [https://www.oas.org/juridico/PDFs/mesicic4\\_ecu\\_org5.pdf](https://www.oas.org/juridico/PDFs/mesicic4_ecu_org5.pdf)

Comment:

Se elige la respuesta d) porque no existe IFI. La Comisión especializada del Régimen Económico y Tributario, tal como lo establece la Ley Orgánica de la Función Legislativa en el artículo 26, es una entidad dependiente de la función legislativa y, por ende, no cumple con los principios de las IFI.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

La "Comisión especializada del Régimen Económico y Tributario" de la Asamblea Nacional, acorde a la Ley Orgánica de la Función Legislativa, en la Sección IX, artículo 26, está encargada de analizar, procesar y tramitar las peticiones de fiscalización.

Comisión del Régimen Económico y Tributario: <https://www.asambleanacional.gob.ec/es/blogs/comision-del-regimen-economico-y-tributario-y-su-regulacion-y>

Ley Orgánica de la función Legislativa, pág 9, artículo 26: [https://www.oas.org/juridico/PDFs/mesicic4\\_ecu\\_org5.pdf](https://www.oas.org/juridico/PDFs/mesicic4_ecu_org5.pdf)

Comment:

Se elige la respuesta d) porque no existe IFI. La "Comisión especializada del Régimen Económico y Tributario", tal como lo establece la Ley Orgánica de la Función Legislativa en el artículo 26, es una entidad dependiente de la función legislativa y, por ende, no cumple con los principios de las IFI.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the IFI publishes its own macroeconomic and fiscal forecasts.

Comments: El Banco Central del Ecuador es una institución independiente que realiza estimaciones de indicadores macroeconómico

Researcher Response

Respuesta peer review: Una IFI no prepara sus propios pronósticos independientes, sino que producen una evaluación de las estimaciones oficiales, o proporcionan una opinión o un endoso de los pronósticos del gobierno. El Banco Central no cumple este papel dado que realiza sus propias estimaciones de indicadores macroeconómicos.

IBP Comment

Esta pregunta no refiere a la existencia o no de un Banco Central en el país, sino una Institución Fiscal Independiente, ver: <http://personal.lse.ac.uk/wehner/ifis.pdf>

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

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

La "Comisión especializada del Régimen Económico y Tributario" de la Asamblea Nacional, acorde a la Ley Orgánica de la Función Legislativa, en la Sección IX, artículo 26, está encargada de "analizar, procesar y tramitar las peticiones de fiscalización.

Comisión del Régimen Económico y Tributario: <https://www.asambleanacional.gob.ec/es/blogs/comision-del-regimen-economico-y-tributario-y-su-regulacion-y>

Ley Orgánica de la función Legislativa, artículo 26, pág 6: [https://www.oas.org/juridico/PDFs/mesicic4\\_ecu\\_org5.pdf](https://www.oas.org/juridico/PDFs/mesicic4_ecu_org5.pdf)

Comment:

Se elige la respuesta d) porque no existe IFI. La "Comisión especializada del Régimen Económico y Tributario", tal como lo establece la Ley Orgánica de la Función Legislativa en el artículo 26, es una entidad dependiente de la función legislativa y, por ende, no cumple con los principios de las IFI

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.*

Answer:

d. Never, or there is no IFI.

Source:

La "Comisión especializada del Régimen Económico y Tributario" de la Asamblea Nacional, acorde a la Ley Orgánica de la Función Legislativa, en la Sección IX, artículo 26, está encargada de analizar, procesar y tramitar las peticiones de fiscalización.

Comisión del Régimen Económico y Tributario: <https://www.asambleanacional.gob.ec/es/blogs/comision-del-regimen-economico-y-tributario-y-su-regulacion-y>

Ley Orgánica de la función Legislativa, artículo 26, pág 6: [https://www.oas.org/juridico/PDFs/mesicic4\\_ecu\\_org5.pdf](https://www.oas.org/juridico/PDFs/mesicic4_ecu_org5.pdf)

Comment:

Se elige la respuesta d) porque no existe IFI. La "Comisión especializada del Régimen Económico y Tributario", tal como lo establece la Ley Orgánica de la Función Legislativa en el artículo 26, es una entidad dependiente de la función legislativa y, por ende, no cumple con los principios de las IFI.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: I choose not to review this question

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

**GUIDELINES:**

*Question 107 asks whether the legislature debates budget policies prior to the tabling of the Executive's Budget Proposal. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)*

*A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.*

*To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.*

*Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.*

*Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.*

*In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).*

**Answer:**

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

**Source:**

Ley Orgánica de la Función Legislativa, en el capítulo X artículos 102 y 103, menciona las obligaciones relacionadas con el Presupuesto General del Estado de la Asamblea Nacional :

Ley Orgánica de la función Legislativa, artículos 102 y 103, pág 15: [https://www.oas.org/juridico/PDFs/mesicic4\\_ecu\\_org5.pdf](https://www.oas.org/juridico/PDFs/mesicic4_ecu_org5.pdf)

**Comment:**

Se elige la respuesta d) porque, acorde a la Ley Orgánica de la función legislativa artículos 102 y 103, la Asamblea Nacional debate únicamente el EBP que envía el ejecutivo.

**Peer Reviewer**

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

**Government Reviewer**

Opinion: I choose not to review this question

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

**GUIDELINES:**

*Question 108 examines how far in advance of the start of the budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.*

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

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

Source:

Ley Orgánica de la Función Legislativa, en la Sección X, artículo 102, menciona el plazo para que la Asamblea Nacional reciba el EBP:

Ley Orgánica de la función Legislativa, pág 15, artículo 102: [https://www.oas.org/juridico/PDFs/mesicic4\\_ecu\\_org5.pdf](https://www.oas.org/juridico/PDFs/mesicic4_ecu_org5.pdf)

Comment:

Se elige la respuesta b) porque, acorde a la Ley Orgánica la función Legislativa artículo 102, la Asamblea Nacional debe recibir el EBP sesenta días (2 meses) antes del inicio del año fiscal.

En el caso específico del EBP 2019, la Asamblea Nacional recibió el EBP el 31 de octubre de 2018, tal como lo indica esta nota de prensa:

<https://www.eluniverso.com/noticias/2018/10/31/nota/7028978/proforma-2019-crudo-582>

Por este motivo, en la práctica la ley se aplica.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.*

*In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.*

*To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.*

Answer:

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

Source:

Ley Orgánica de la Función Legislativa y la Constitución de la República, mencionan el plazo para que la Asamblea Nacional apruebe el EBP:

Ley Orgánica de la función Legislativa, Sección X, pág 15, artículo 102 y 103: [https://www.oas.org/juridico/PDFs/mesicic4\\_ecu\\_org5.pdf](https://www.oas.org/juridico/PDFs/mesicic4_ecu_org5.pdf)

Constitución de la República del Ecuador, pág 143 , artículo 294 y 295: [https://www.oas.org/juridico/mla/sp/ecu/sp\\_ecu-int-text-const.pdf](https://www.oas.org/juridico/mla/sp/ecu/sp_ecu-int-text-const.pdf)

Comment:

Acorde a la Constitución de la República del Ecuador en su artículo 294 y 295 y a la Ley Orgánica de la función Legislativa Sección X , artículos 102 y 103 , la función ejecutiva debe presentar a la Asamblea Nacional el EBP 60 días antes del inicio del año fiscal respectivo. Luego de que la Asamblea Nacional recibe el EBP, éste órgano tiene 30 días para revisarlo. Una vez que finalizan los 30 días, si existen observaciones, la Asamblea Nacional envía el EBP nuevamente a la función ejecutiva. La función ejecutiva tiene la potestad de acoger (o no) las observaciones de la Asamblea y emitir un nuevo EBP para enviar a la Asamblea Nacional en el plazo de 10 días. Una vez recibida la segunda versión del EBP, la Asamblea Nacional, como máximo en los diez días siguientes, podrá ratificar sus observaciones, en un solo debate, con el voto de dos tercios de sus integrantes. En este



sentido, acorde a la ley, la fecha de aprobación del EB depende de si existen observaciones de la Asamblea nacional al EBP enviado por el ejecutivo.

En este caso se elige la respuesta a) porque el EB 2018, que es el documento que se usó en la Sección 1, fue aprobado por la Asamblea Nacional el 29/11/2017 (Esta fecha se puede confirmar con la siguiente noticia [http://www.ecuadorinmediato.com/index.php?module=Noticias&func=news\\_user\\_view&id=2818829239](http://www.ecuadorinmediato.com/index.php?module=Noticias&func=news_user_view&id=2818829239)), es decir, más de un mes antes del inicio del periodo fiscal.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.*

*The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.*

Answer:

c. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

Source:

Ley Orgánica de la Función Legislativa y la Constitución de la República , mencionan el plazo para que la Asamblea Nacional apruebe el EBP:

Ley Orgánica de la función Legislativa, Sección X artículo 102 y 103, pág 15: [https://www.oas.org/juridico/PDFs/mesicic4\\_ecu\\_org5.pdf](https://www.oas.org/juridico/PDFs/mesicic4_ecu_org5.pdf)

Constitución de la República del Ecuador, artículo 294 y 295, pág 143: [https://www.oas.org/juridico/mla/sp/ecu/sp\\_ecu-int-text-const.pdf](https://www.oas.org/juridico/mla/sp/ecu/sp_ecu-int-text-const.pdf)

Comment:

Acorde a la Constitución de la República del Ecuador en su artículo 294 y 295 y a la Ley Orgánica de la función Legislativa Sección X, artículos 102 y 103 , la función Ejecutiva debe presentar a la Asamblea Nacional el EBP 60 días antes del inicio del año fiscal respectivo. Luego de que la Asamblea Nacional recibe el EBP, éste órgano tiene 30 días para aprobar u observar el EBP, caso contrario entra en vigencia el EBP enviado por la Función Ejecutiva. Si existen observaciones, la Asamblea Nacional envía el EBP nuevamente a la Función Ejecutiva, quien tiene la potestad de acoger o no las observaciones, y emitir un nuevo EBP en un plazo máximo de 10 días. Una vez recibida la segunda versión del EBP, la Asamblea Nacional, como máximo en los diez días siguientes, podrá ratificar sus observaciones, en un solo debate, con el voto de dos tercios de sus integrantes. En caso de que se incumpla este plazo, entrará en vigencia la proforma enviadas en segunda instancia por la Función Ejecutiva.

Finalmente, el artículo 103 de Ley Orgánica de la función Legislativa menciona que las observaciones de la Asamblea Nacional serán sólo por sectores de ingresos y gastos, sin alterar el monto global del EBP: "Las observaciones de la Asamblea Nacional serán sólo por sectores de ingresos y gastos, sin alterar el monto global de la proforma".

Por ende, se considera que la Asamblea tiene la autoridad para enmendar el EBP de forma limitada, porque tiene la capacidad de ratificar las observaciones emitidas en un solo debate con el voto de dos tercios de sus integrantes, pero no puede alterar el monto global del EBP. Por ello consideramos que la Asamblea tiene autoridad restringida (pero no muy limitada) y elegimos la respuesta b).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo, cambiamos la respuesta de B a C, debido a que la Constitución de la República del Ecuador no puede modificar el monto total de la proforma enviada por el ejecutivo, solo puede realizar reasignar.

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

**GUIDELINES:**

*Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").*

*If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.*

**Answer:**

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

**Source:**

Las siguientes notas de prensa muestran que la Asamblea Nacional usó su autoridad para enmendar el EBP 2019, que fue el último proceso de aprobación del presupuesto enviado por el poder Ejecutivo:

<https://www.elcomercio.com/actualidad/gobierno-observaciones-presupuesto-finanzas-asamblea.html>

<https://www.eltelegrafo.com.ec/noticias/economia/4/plazo-aprobacion-proforma-presupuestaria-asamblea>

**Comment:**

Acorde a las notas de prensa, la Asamblea Nacional realizó 17 observaciones al EBP 2019, de las cuales fueron acogidas 9 por parte del Ejecutivo. Estas 9 observaciones entraron en vigencia en el EB 2019. Las observaciones estuvieron relacionadas a la proyección de precio de petróleo que realizó el Ejecutivo, el monto de asignación el EBP a las universidades y los ajustes en el gasto corriente. Según la nota de prensa, por ejemplo, en la asignación a universidades el Ejecutivo acató las observaciones de la Asamblea y, en lugar de recortar el presupuesto, mantuvo los valores globales del presupuesto 2018. Por esta razón, se selecciona la respuesta a).

**Peer Reviewer**

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES:**

*Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.*

*Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.*

Please specify in your comment the name of the committee and the number of days it had available to examine the budget and to publish a report. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

b. Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Source:

La Comisión Especializada tiene un plazo de 10 días para elaborar un informe que se pondrá a consideración del pleno:

Ley Orgánica de la Función Legislativa, Sección X, el artículo 103, pág 15: [https://www.oas.org/juridico/PDFs/mesicic4\\_ecu\\_org5.pdf](https://www.oas.org/juridico/PDFs/mesicic4_ecu_org5.pdf)

Informe del EBP 2019 de la Comisión Especializada Permanente del Desarrollo Económico, Productivo, y la Microempresa:

<https://www.asambleanacional.gob.ec/sites/default/files/private/asambleanacional/filesasambleanacionalnameuid-29/PGE/2019/inf-min-prof-pres-2019-17-11-2018.pdf>

Comment:

De acuerdo a la Ley Orgánica de la Función Legislativa, artículo 103, pág 15, la Comisión Especializada tiene solo 10 días para presentar el reporte del EBP al pleno de la Asamblea Nacional. Por este motivo, y dado que en el proceso más reciente de aprobación del presupuesto, se emitió un documento público con el informe de esta comisión (el cual fue publicado antes de que se adopte el presupuesto), se elige la respuesta b). La fecha de publicación del documento fue el 17/11/2018, que se verificó con el comando javascript.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

b. Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

Source:

El Informe de la Comisión Especializada Permanente del Desarrollo Económico, Productivo, y la Microempresa, página 5, recogió los aportes de las comisiones encargadas de sectores particulares, específicamente de la Comisión Especializada Permanente Educación, Cultura, Ciencia y Tecnología (pág. 5).

Informe de la Comisión Especializada Permanente del Desarrollo Económico, Productivo, y la Microempresa, página 5:  
<https://www.asambleanacional.gob.ec/sites/default/files/private/asambleanacional/filesasambleanacionalnameuid-29/págE/2019/inf-prof-pres-2019-17-11-2018.pdf>

El Informe de la Comisión Especializada Permanente Educación, Cultura, Ciencia y Tecnología:

Microsoft Office

Opening <https://www.asambleanacional.gob.ec/sites/default/files/private/asambleanacional/filesasambleanacionalnameuid-29/PGE/2019/inf-min-prof-pres-2019-17-11-2018.pdf>

Comment:

El Comité Especializado Permanente del Sector Educación, Cultura, Ciencia y Tecnología examinó el gasto del EBP propuesto por el ejecutivo en su sector. Además, esta comisión publicó su reporte y recomendaciones antes de que el presupuesto fuera aprobado (la fecha se determinó con el comando javascript). Con respecto al tiempo que tienen las comisiones especializadas, para examinar el EBP, la Ley Orgánica de la Función Legislativa, artículo 103, señala que la Comisión Especializada tiene solo 10 días para presentar el reporte del EBP al pleno de la asamblea Nacional. Por este motivo, se elige la respuesta b).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

Researcher Response

Si. El documento citado "Comisión especializada permanente de desarrollo económico productivo y la Microempresa" hace referencia a un comité sectorial. Adjunto el link que respalda que la asamblea tiene diferentes comités sectoriales  
<https://www.asambleanacional.gob.ec/es/asamblea/comisiones>

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

**GUIDELINES:**

*Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.*

*To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.*

*Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.*

*Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.*

*If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.*

*For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.*

Answer:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Source:

Ley Orgánica de la función Legislativa, Sección X artículo 105, pág 15:

[https://www.oas.org/juridico/PDFs/mesicic4\\_ecu\\_org5.pdf](https://www.oas.org/juridico/PDFs/mesicic4_ecu_org5.pdf)

Nota de prensa que certifica que la Comisión Especializada realizó el Informe de Ejecución Presupuestaria 2018:

[http://www.ecuadorinmediato.com/index.php?module=Noticias&func=news\\_user\\_view&id=2818845207](http://www.ecuadorinmediato.com/index.php?module=Noticias&func=news_user_view&id=2818845207)

Informe de ejecución presupuestaria

<https://www.asambleanacional.gob.ec/sites/default/files/private/asambleanacional/filesasambleanacionalnameuid-29/PGE/2019/inf-min-prof-pres-2019-17-11-2018.pdf>

Comment:

De acuerdo a la Ley Orgánica de la Función Legislativa en su artículo 105, la Comisión Especializada Del Régimen Económico y Tributario y su Regulación y Control, debe realizar con periodicidad semestral, un informe de la ejecución presupuestaria del EB. En el informe de ejecución presupuestaria 2017 se demuestra que la Comisión sí publica un Informe de ejecución Presupuestaria. Sin embargo, en los últimos 12 meses, a pesar de que el informe de ejecución semestral fue realizado (una vez) como lo demuestra la nota de prensa, este no fue publicado en la página web de la Asamblea Nacional (<https://www.asambleanacional.gob.ec/es/documentos-oficiales?origen=&asunto=&fecha=>)

[https://www.asambleanacional.gob.ec/sites/default/files/informe\\_de\\_ejecucion\\_presupuestaria\\_correspondiente\\_al\\_ejercicio\\_fiscal\\_enero\\_-\\_junio\\_2016\\_17-11-2016.pdf](https://www.asambleanacional.gob.ec/sites/default/files/informe_de_ejecucion_presupuestaria_correspondiente_al_ejercicio_fiscal_enero_-_junio_2016_17-11-2016.pdf)

Por este motivo, se elige la respuesta c).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.*

*In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.*

*The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.*

*In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.*

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.

Source:

Código Orgánico de Planificación y Finanzas Públicas, artículo 118, pág 37:

[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO\\_PLANIFICACION\\_FINAZAS.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO_PLANIFICACION_FINAZAS.pdf)

Comment:

De acuerdo al Código Orgánico de Planificación y Finanzas Públicas, el ente rector de las finanzas públicas (Ministerio de Finanzas) podrá aumentar o rebajar los ingresos y gastos que modifiquen los niveles fijados en el Presupuesto General del Estado hasta por un total del 15% , respecto de las

cifras aprobadas por la Asamblea Nacional, sin consultar a este organismo.

En caso de que las modificaciones sobrepasen el 15% de lo aprobado por la Asamblea, el Ministerio de Finanzas, acorde al artículo 118, deberá notificar y solicitar la aprobación de la Asamblea. Por este motivo, se elige la respuesta d), ya que de acuerdo a la guía de OBS 2019 excede el monto superior de 3% .

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.*

*Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.

Source:

Código Orgánico de Planificación y Finanzas Públicas, artículo 118, pág 37:

[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO\\_PLANIFICACION\\_FINAZAS.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO_PLANIFICACION_FINAZAS.pdf)

Comment:

Existe el Código Orgánico de Planificación y Finanzas Públicas, artículo 118, menciona que el ente rector de las finanzas públicas podrá aumentar el Presupuesto General del Estado hasta por un total del 15% respecto de las cifras aprobadas por la Asamblea Nacional, sin la aprobación de este organismo, siempre y cuando este incremento del presupuesto aprobado cuente con el respectivo financiamiento y no se supere el límite de endeudamiento máximo aprobado por la Asamblea Nacional. Sin embargo, en caso de que el Ejecutivo quiera aumentar el gasto en más de 15% respecto a lo aprobado en el EB, por ley necesita la aprobación de la Asamblea Nacional. Por este motivo, se elige la respuesta d), ya que supera el 3% establecido en la metodología de OBS 2019

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

**Answer:**

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

**Source:**

Código Orgánico de Planificación y Finanzas Públicas, artículo 118, pág 37:  
[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO\\_PLANIFICACION\\_FINAZAS.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO_PLANIFICACION_FINAZAS.pdf)

**Comment:**

El Código Orgánico de Planificación y Finanzas Públicas, artículo 118, menciona que el ente rector de las finanzas públicas podrá reducir el Presupuesto General del Estado hasta por un total del 15% respecto del EB aprobado la Asamblea Nacional, sin la aprobación de este organismo. Sin embargo, en caso de que el Ejecutivo quiera reducir el presupuesto del EB en más de 15% respecto a lo aprobado la Asamblea Nacional, por ley necesita la aprobación de este organismo. Por este motivo, se elige la respuesta d), ya que el Ejecutivo puede reducir el presupuesto en más del 3% sin la aprobación de la Asamblea Nacional.

**Peer Reviewer**

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES:**

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

**Answer:**

d. No, a committee did not examine the Audit Report on the annual budget.

**Source:**

Auditoría financiera a los estados financieros consolidados del Sector Público no Financiero en el MINISTERIO DE FINANZAS, actual MINISTERIO DE ECONOMÍA Y FINANZAS, por el periodo comprendido entre el 1 de enero y el 31 de diciembre de 2016” :Contraloría General del Estado

<http://www.contraloria.gob.ec/WFDescarga.aspx?id=52134&tipo=inf>

Comment:

En Ecuador la SAI (Contraloría General del Estado) sí produce un reporte de auditoría del presupuesto anual. Sin embargo no se ha podido constatar que un comité de la Asamblea revisó este informe. Por tanto se elige la respuesta d

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.*

*To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.*

*Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.*

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

La Constitución de la República del Ecuador establecen los mecanismos de selección de la autoridad principal de la SAI:

Constitución de la República del Ecuador, artículo 208, pág 112:

<https://www.asambleanacional.gob.ec/sites/default/files/private/asambleanacional/filesasambleanacionalnameuid-20/transparencia-2015/literal-a/a2/Const-Enmienda-2015.pdf>

Ley Orgánica del Consejo de Participación Ciudadana, pág 69, establece que la autoridad principal de la SAI será elegida mediante concurso de méritos y oposición:

<http://www.cpccs.gob.ec/docs/niceditUploads/tempo/1438980519CPCCS.pdf>

Comment:

Acorde al artículo 208 de la Constitución de la República del Ecuador, el Consejo de Participación Ciudadana, que es un poder independiente del Ejecutivo, Legislativo o Judicial, elige a la autoridad principal de la SAI. Además, el artículo 69 de la Ley Orgánica del Consejo de Participación Ciudadana establece la autoridad principal de la SAI será elegida por un concurso de méritos y oposición. Por este motivo, se elige la respuesta a), ya que la elección de la autoridad principal de la SAI (Contraloría General del Estado) está a cargo de un poder independiente del ejecutivo, judicial o legislativo.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree



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

**GUIDELINES:**

*Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.*

*To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.*

**Answer:**

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

**Source:**

La Constitución de la República del Ecuador establece que la destitución de la autoridad principal de la SAI, podrá ser autorizada únicamente por la Asamblea Nacional:

Constitución de la República del Ecuador, artículo 131, pág 82:

<https://www.asambleanacional.gob.ec/sites/default/files/private/asambleanacional/filesasambleanacionalnameuid-20/transparencia-2015/literal-a/a2/Const-Enmienda-2015.pdf>

**Comment:**

El artículo 131 de la Constitución de la República del Ecuador, establece que la destitución de la autoridad principal de la SAI (Contraloría General del Estado) es una competencia de la Asamblea Nacional. Para la destitución de la autoridad principal de la SAI, se requiere el voto favorable de la mayoría absoluta de la Asamblea. Por este motivo, se elige la respuesta a)

**Peer Reviewer**

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES:**

*Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.*

*Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.*

**Answer:**

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.

Source:

En el de la Ley Orgánica de la Contraloría General del Estado establece la forma en que se elabora el presupuesto de la SAI (Contraloría General del Estado):

Ley Orgánica de la Contraloría General del Estado, artículo 30, pág 9:

<http://www.contraloria.gob.ec/documentos/transparencia/2016/LEY%20ORGANICA%20DE%20LA%20CGE.pdf>

Nómina y proyectos de la SAI:

<http://www.contraloria.gob.ec/LeyTransparencia/Transparencia>

Comment:

En el artículo 30 de la Ley Orgánica de la Contraloría General del Estado, se establece que el presupuesto de la SAI se financia con a través del Presupuesto General del Estado. Es decir, el presupuesto de la SAI es determinado por el Ejecutivo en base a sus necesidades. Esto último se puede verificar en base a la nómina y proyectos temáticos de las áreas de la SAI.

Por este motivo, se elige la respuesta b).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.*

*Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.*

*There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.*

*To answer “a,” the SAI must have full discretion in law to decide which audits to undertake. Answer “b” applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer “c” applies if the SAI has some discretion, but significant legal limitations exist. Answer “d” applies if the SAI has no power at all to choose which audits to undertake*

*Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI’s legal mandate and jurisdiction.*

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

En la Ley Orgánica de la Contraloría General del Estado las funciones y atribuciones de la SAI (Contraloría General del Estado):

Ley Orgánica de la Contraloría General del Estado, artículo 31,, punt 1, pág 9:

<http://www.contraloria.gob.ec/documentos/transparencia/2016/LEY%20ORGANICA%20DE%20LA%20CGE.pdf>

Comment:

Según el artículo 31, punto 1, de la Ley Orgánica de la Contraloría General del Estado, la función de la SAI es “practicar auditoría externa, en cualquiera de sus clases o modalidades, por si o mediante la utilización de compañías privadas de auditoría, a todas las instituciones del Estado, corporaciones, fundaciones, sociedades civiles, compañías mercantiles, cuyo capital social, patrimonio, fondo o participación tributaria esté integrado, con recursos públicos”. Por este motivo, se considera que la SAI tiene absoluta discreción para decidir las auditorías que quiere realizar y se elige la respuesta a).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.*

*To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.*

*If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.*

**Answer:**

d. No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

**Source:**

Ley Orgánica de la Contraloría General del Estado:

<http://www.contraloria.gob.ec/documentos/transparencia/2016/LEY%20ORGANICA%20DE%20LA%20CGE.pdf>

**Comment:**

En Ley Orgánica de la Contraloría General del Estado no existe una norma que exija una revisión de los procesos de auditoría por parte de una agencia independiente. No se ha podido verificar que en la práctica se hayan realizado revisiones externas recientes.

En unico informe que encontramos tiene fecha 2012, entonces ha sido realizado por fuera del plazo de los 5 años requisitos por la pregunta. Por esta razón se elige la respuesta d).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.*

**Answer:**

c. Rarely (i.e., once or twice).

**Source:**

Caso Asambleísta Henry Calle (2018):

<https://www.elcomercio.com/actualidad/hermuy-calle-asamblea-contraloria-destitucion.html>

Auditoría Sectores Estratégicos(2017)

<https://www.eluniverso.com/noticias/2017/09/11/nota/6376834/contralor-pablo-celi-entrega-asamblea-nacional-auditorias-sectores>

Participación para trabajo Conjunto Con la Asamblea (2017):  
<https://www.elcomercio.com/actualidad/celi-reunion-serrano-asamblea-contraloria.html>

Comment:

La Contraloría General del Estado (SAI) ha interactuado una vez con la Asamblea Nacional una vez en los últimos 12 meses tal como lo demuestra la noticia de 2018 y ha tomado parte de un comité de la Asamblea algunas veces en el año 2017. Por esta razón, se elige la respuesta c).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.*

*To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:*

*1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.*

*and/or*

*2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

*In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.*

*Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.*

*The researcher must present evidence to support selection of a "c" response.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Constitución de la República de Ecuador pág. 143-144, artículos 292-299

[https://www.asambleanacional.gob.ec/sites/default/files/documents/old/constitucion\\_de\\_bolsillo.pdf](https://www.asambleanacional.gob.ec/sites/default/files/documents/old/constitucion_de_bolsillo.pdf)

Código Orgánico de Planificación y Finanzas Públicas pág. 33-34 artículos 98-105

[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO\\_PLANIFICACION\\_FINAZAS.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO_PLANIFICACION_FINAZAS.pdf)

Ley Orgánica de Participación Ciudadana artículo 67 y 68:

<http://www.cpccs.gob.ec/wp-content/uploads/2017/01/LORGAPARTICI.pdf>

Comment:

La Constitución de la República del Ecuador, Sección cuarta denominada Presupuesto General del Estado pág. 143-144 y el Código Orgánico de Planificación y Finanzas Públicas (COPFP) Sección II denominada Formulación Presupuestaria, pág. 33- 34, no contienen artículos que fomenten la participación ciudadana en la formulación del Presupuesto General del Estado. A demás la Ley Orgánica de Participación Ciudadana, artículo 67 y 68, establecen que los ciudadanos de forma individual o representados por organizaciones sociales participarán en el debate del uso de los recursos del Estado, y que los presupuestos participativos se implementarán en los gobiernos regionales, provinciales, municipales, regímenes especiales y progresivamente a nivel nacional. Sin embargo, en la práctica, a nivel nacional el poder ejecutivo no utiliza mecanismos de participación pública durante la etapa de implementación del presupuesto

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.*

*To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.*

*Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

b. The requirements for an "a" response are not met.

Source:

Constitución de la República de Ecuador pág. 62, artículo 85.

[https://www.finanzas.gob.ec/wpcontent/uploads/downloads/2015/03/constitucion\\_de\\_bolsillo.pdf](https://www.finanzas.gob.ec/wpcontent/uploads/downloads/2015/03/constitucion_de_bolsillo.pdf)

Comment:

En la Constitución de la República del Ecuador, artículo 85 establece que "El Estado garantizará la distribución equitativa y solidaria del presupuesto para la ejecución de las políticas públicas y prestación de bienes y servicios". Sin embargo, el ejecutivo no toma medidas concretas por incorporar a personas en situación de vulnerabilidad, ni existen organizaciones que las representen durante la formulación del presupuesto.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

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

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

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Constitución de la República de Ecuador pág. 143-144, artículos 292-299

[https://www.asambleanacional.gob.ec/sites/default/files/documents/old/constitucion\\_de\\_bolsillo.pdf](https://www.asambleanacional.gob.ec/sites/default/files/documents/old/constitucion_de_bolsillo.pdf)

Código Orgánico de Planificación y Finanzas Públicas pág. 33-34 artículos 98-105:

[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO\\_PLANIFICACION\\_FINAZAS.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO_PLANIFICACION_FINAZAS.pdf)

Ley Orgánica de Participación Ciudadana artículo 67 y 68:

<http://www.cpcs.gob.ec/wp-content/uploads/2017/01/LORGAPARTICI.pdf>

Comment:

La Constitución de la República del Ecuador, Sección cuarta denominada Presupuesto General del Estado pág. 143-144 y el Código Orgánico de Planificación y Finanzas Públicas (COPFP) Sección II denominada Formulación Presupuestaria, pág. 33- 34, no contienen artículos que fomenten la participación ciudadana en la formulación del Presupuesto General del Estado. Además la Ley Orgánica de Participación Ciudadana, artículo 67 y 68, establecen que los ciudadanos de forma individual o representados por organizaciones sociales participarán en el debate del uso de los recursos del Estado, y que los presupuestos participativos se implementarán en los gobiernos regionales, provinciales, municipales, regímenes especiales y progresivamente a nivel nacional. Sin embargo, en la práctica, a nivel nacional el poder ejecutivo no utiliza mecanismos de participación pública durante la etapa de implementación del presupuesto.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

c. Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

Rendición de cuentas MEF

<https://www.finanzas.gob.ec/rendicion-de-cuentas/>

Consejo Ciudadano Sectorial MEF

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/02/Respaldo-CCS.pdf>

Acta de conformación de consejo ciudadano sectorial MEF

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2017/10/Acta-de-Conformaci%C3%B3n-CCSMEF.pdf>

Rendición de cuentas 2018

[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/02/AGENDA\\_2018OK.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/02/AGENDA_2018OK.pdf)

Matriz de rendición de cuentas 2018

<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/02/MATRIZ-DE-RENDICI%C3%93N-DE-CUENTAS-UDAF-%E2%80%93QUITO-VF.pdf>

Comment:

El ejecutivo a través del mecanismo de participación ciudadana Consejos Ciudadanos Sectoriales, convocó al Consejo Ciudadano Sectorial del Ministerio de Economía y Finanzas, a la exposición de revisión y ejecución del Presupuesto General del Estado 2018, el 07 de noviembre de 2018, como consta en el acta escaneada adjunto en el link (<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/02/Respaldo-CCS.pdf>). El Consejo Ciudadano Sectorial del Ministerio de Economía y Finanzas está conformado por delegados de algunas organizaciones de la sociedad civil, como se puede verificar en el siguiente link pg. 1 y 2 (<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2017/10/Acta-de->

Conformaci%C3%B3n-CCSMEF.pdf ) .

En la reunión llevada a cabo el 07 de noviembre 2018, solo participaron algunos miembros de la organización civil, no obstante luego el Ministerio extendió una invitación a la ciudadanía en general el 27 de febrero de 2019 ([https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/02/AGENDA\\_2018OK.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/02/AGENDA_2018OK.pdf)) para la presentación de la ejecución del Presupuesto General del Estado. Adicionalmente existe el formulario de informe de rendición de cuentas del Ministerio de Economía y Finanzas, en el cual se detalla el mecanismo de participación ciudadana utilizado y el cumplimiento de la ejecución presupuestaria. (<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/02/MATRIZ-DE-RENDICI%C3%93N-DE-CUENTAS.-UDAF-%E2%80%93QUITO-VF.pdf>) Toda la información descrita, se puede encontrar en el portal del Ministerio de Economía y Finanzas, sección rendición de cuentas. (<https://www.finanzas.gob.ec/rendicion-de-cuentas/>)

Por esta razón se elige la respuesta a), debido a el Ejecutivo utiliza mecanismos de participación que incluyen al público en la implementación del presupuesto anual. Esto se verifica con los documentos anteriores, los cuales demuestran que existe interacción entre la sociedad civil y el gobierno. Esta interacción se manifiesta mediante foros y reuniones entre ambos sectores, los cuales constan en las actas mencionadas.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

IBP Comment

Para asegurar consistencia entre países, se ajusta esta respuesta de A a C. En los países donde se han identificado Consejos como mecanismos de participación, se les ha calificado de similar manera dada la naturaleza de los consejos - pues en ellos solo participan las personas miembros de los consejos.

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

*GUIDELINES:*

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.*

*To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented community and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.*

*Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

b. The requirements for an "a" response are not met.

Source:

Ley Orgánica de Participación Ciudadana artículo 67 y 68.  
<http://www.cpccs.gob.ec/wp-content/uploads/2017/01/LORGAPARTICI.pdf>

Comment:

La Ley Orgánica de Participación Ciudadana, artículo 67 y 68 establecen que los ciudadanos de forma individual o representados por organizaciones sociales participarán en el debate del uso de los recursos del Estado, y que los presupuestos participativos se implementarán en los gobiernos regionales, provinciales, municipales, regímenes especiales y progresivamente a nivel nacional. En la práctica a nivel nacional y local, no existen medidas concretas para incorporar a personas en situación de vulnerabilidad durante la etapa de implementación del presupuesto.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree



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

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

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

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Source:

Portal Ministerio de Economía y Finanzas, sección rendición de cuentas. (<https://www.finanzas.gob.ec/rendicion-de-cuentas/>)  
Ecuador Coyuntura Económica, Ministerio de Economía y Finanzas (<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/12/PPT-MEF-INVERSIONISTAS-NOVIEMBRE-2018-VFMA-1.pdf>)  
Formulario de Informe de Rendición de Cuentas Ministerio de Economía y Finanzas. (<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/12/PPT-MEF-INVERSIONISTAS-NOVIEMBRE-2018-VFMA-1.pdf>)

Comment:

El ejecutivo a través del mecanismo de participación ciudadana Consejos Ciudadanos Sectoriales, convocó al Consejo Ciudadano Sectorial del Ministerio de Economía y Finanzas, a la exposición de revisión y ejecución del Presupuesto General del Estado 2018, el 07 de noviembre de 2018, como consta en el acta escaneada adjunto en el link (<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/02/Respaldo-CCS.pdf>). El Consejo Ciudadano Sectorial del Ministerio de Economía y Finanzas está conformado por delegados de algunas organizaciones de la sociedad civil, como se puede verificar en el siguiente link pg. 1 y 2 (<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2017/10/Acta-de-Conformaci%C3%B3n-CCSMEF.pdf>).

En revisión del Presupuesto General del Estado se expusieron los siguientes temas (<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/12/PPT-MEF-INVERSIONISTAS-NOVIEMBRE-2018-VFMA-1.pdf>) :

- 1)Recolección de ingresos
- 2)Cambios en déficit y niveles de deuda
- 3)Cambios en circunstancias macroeconómicas

En la reunión llevada a cabo el 07 de noviembre 2018, solo participaron algunos miembros de la organización civil, no obstante luego el Ministerio extendió una invitación a la ciudadanía en general el 27 de febrero de 2019 ([https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/02/AGENDA\\_2018OK.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/02/AGENDA_2018OK.pdf)) para la presentación de la ejecución del Presupuesto General del Estado. Adicional existe el formulario de informe de rendición de cuentas del Ministerio de Economía y Finanzas, en el cual se detalla el mecanismo de participación ciudadana utilizado y el cumplimiento de la ejecución presupuestaria. (<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/02/MATRIZ-DE-RENDICI%C3%93N-DE-CUENTAS.-UDAF-%E2%80%93QUITO-VF.pdf>)

Toda la información descrita, se puede encontrar en el portal del Ministerio de Economía y Finanzas, sección rendición de cuentas. (<https://www.finanzas.gob.ec/rendicion-de-cuentas/>)

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

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

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

**GUIDELINES:**

*This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.*

*Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.*

*Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.*

*Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.*

*Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.*

*Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.*

*Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.*

*Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.*

*Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.*

**Answer:**

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

**Source:**

Ley Orgánica de Participación Ciudadana , artículo 67 y 68.  
<http://www.cpccs.gob.ec/wp-content/uploads/2017/01/LORGAPARTICI.pdf>

**Comment:**

Si bien, el ejecutivo a través del mecanismo de participación ciudadana Consejos Ciudadanos Sectoriales, convocó al Consejo Ciudadano Sectorial del Ministerio de Economía y Finanzas, a la exposición de revisión y ejecución del Presupuesto General del Estado 2018(<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2018/12/PPT-MEF-INVERSIONISTAS-NOVIEMBRE-2018-VFMA-1.pdf>), el 07 de noviembre de 2018, como consta en el acta escaneada adjunto en el link (<https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/02/Respaldo-CCS.pdf>). Solo detalla los temas a tratar, sin embargo no se define el propósito, alcance, restricciones, resultados de participación deseados, procesos y plazo en los cuales los representantes de la organización civil pueden participar.

**Peer Reviewer**

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

**Government Reviewer**

Opinion: Agree

**IBP Comment**

Se ajusta esta respuesta de D a C pues solo se entrega información parcial, que sería el ambito de discusión (los temas a tratar).

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

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Constitución de la República de Ecuador, artículos 292-299, pág. 143-144:

[https://www.asambleanacional.gob.ec/sites/default/files/documents/old/constitucion\\_de\\_bolsillo.pdf](https://www.asambleanacional.gob.ec/sites/default/files/documents/old/constitucion_de_bolsillo.pdf)

Código Orgánico de Planificación y Finanzas Públicas, artículos 98-105, pág. 33-34 :

[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO\\_PLANIFICACION\\_FINAZAS.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO_PLANIFICACION_FINAZAS.pdf)

Comment:

La Constitución de la República del Ecuador, Sección cuarta denominada Presupuesto General del Estado pág. 143-144 y el Código Orgánico de Planificación y Finanzas Públicas (COPFP) Sección II denominada Formulación Presupuestaria pág. 33- 34, no contemplan artículos que fomenten la participación ciudadana en la formulación del Presupuesto General del Estado. Dado que no utiliza mecanismos de participación para que los ciudadanos o sus representantes brindan aportes para la formulación del Presupuesto General del Estado, tampoco puede proporcionar información de cómo se usaron las opiniones de los ciudadanos, debido a que nunca se recolectaron.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.*

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs received (e.g., a written transcript) from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

c. Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:

Matrices de rendición de cuentas

Quito: [https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/03/MATRIZ-RDC-UDAF-%E2%80%93QUITO-VF\\_okok.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/03/MATRIZ-RDC-UDAF-%E2%80%93QUITO-VF_okok.pdf)

Guayaquil: [https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/03/MATRIZ-RDC-CR5-GUAYAQUIL-VF\\_OK.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/03/MATRIZ-RDC-CR5-GUAYAQUIL-VF_OK.pdf)

Cuenca: [https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/03/MATRIZ-RDC-CR6-CUENCA-VF\\_OK.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2019/03/MATRIZ-RDC-CR6-CUENCA-VF_OK.pdf)

Comment:

En las matrices de rendición de cuentas se recogen los aportes de los ciudadanos para la implementación del presupuesto anual en las principales ciudades del país. En este sentido, en las matrices se detalla el aporte específico de cada ciudadano y cómo se utilizó este aporte en la implementación del presupuesto. Por esta razón se elige la respuesta a).

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

IBP Comment

Se ha ajustado esta respuesta de A a C para asegurar consistencia con otros países. Si bien se presenta una matriz donde se ven los insumos, no se indica como ellos se han considerado.

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

**GUIDELINES:**

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Constitución de la República del Ecuador, pág. 143 artículo 294 y 295

[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/03/constitucion\\_de\\_bolsillo.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/03/constitucion_de_bolsillo.pdf)

Comment:

La Constitución de la República del Ecuador, en el artículo 294 y 295 establece un cronograma para la presentación de la proforma presupuestaria anual por parte del Ejecutivo, así como un plazo para que el legislativo pueda hacer observaciones. Sin embargo, no existe un cronograma para que la ciudadanía o representantes de la sociedad civil participen durante la formulación del presupuesto.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

#### GUIDELINES

While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

*In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.*

*The researcher must present evidence to support selection of a "c" response.*

*Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Ley Orgánica de Participación Ciudadana artículo 67 y 68.

<http://www.cpccs.gob.ec/wp-content/uploads/2017/01/LORGAPARTICI.pdf>

Código Orgánico de Planificación y Finanzas Públicas pág. 5. Artículo 5

[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO\\_PLANIFICACION\\_FINAZAS.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO_PLANIFICACION_FINAZAS.pdf)

Comment:

La Ley Orgánica de Participación Ciudadana, artículo 67 y 68 establecen que los ciudadanos de forma individual o representados por organizaciones sociales participarán en el debate del uso de los recursos del Estado, y que los presupuestos participativos se implementarán en los gobiernos regionales, provinciales, municipales, regímenes especiales y progresivamente a nivel nacional. De igual manera, el Código Orgánico de Planificación y Finanzas Públicas pág. 5. Artículo 5 establece que todas las entidades que formen parte del sistema de planificación y finanzas públicas deben coordinar mecanismos que garanticen la participación ciudadana en el funcionamiento de los sistemas. Sin embargo, en la práctica ninguna institución pública utiliza un mecanismo de participación que permita a la ciudadanía brindar aportes para la formulación o implementación del presupuesto anual.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.*

*Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).*

*To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those*

alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

c. Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Source:

Informe sobre la "Proforma del Presupuesto General del Estado Correspondiente al ejercicio económico 2019,y la Programación Presupuestaria Cuatrianual 2019-2022". pág.5 y pág. 71-75

<https://www.asambleanacional.gob.ec/sites/default/files/private/asambleanacional/filesasambleanacionalNameuid-29/PGE/2019/inf-prof-pres-2019-17-11-2018.pdf>

Comment:

En el informe Proforma del Presupuesto General del Estado Correspondiente al ejercicio económico 2019,y la Programación Presupuestaria Cuatrianual 2019-2022", presentado el 16 de noviembre de 2018 por la Comisión Especializada Permanente del Desarrollo Económico, Productivo y la Microempresa, pág. 5, se detalla la participación con aportes, observaciones y puntos de vista de algunos ciudadanos, asambleístas, gremios, organizaciones, entidades del Estado y actores públicos y privados. Sin embargo, la participación no está abierta a todos, la legislatura invita a grupos específicos para brindar aportes. Los aportes y recomendaciones recopiladas por la comisión se presentan en las páginas 71-75.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

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

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

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.*

*Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

Answer:

b. The legislature seeks input on at least three (but less than six) of the above-mentioned topics.

Source:

Informe sobre la "Proforma del Presupuesto General del Estado Correspondiente al ejercicio económico 2019,y la Programación Presupuestaria Cuatrianual 2019-2022". pág.5 y pág. 71-75

<https://www.asambleanacional.gob.ec/sites/default/files/private/asambleanacional/filesasambleanacionalnameuid-29/PGE/2019/inf-prof-pres-2019-17-11-2018.pdf>

Comment:

En el informe Proforma del Presupuesto General del Estado Correspondiente al ejercicio económico 2019,y la Programación Presupuestaria Cuatrianual 2019-2022", presentado el 16 de noviembre de 2018 por la Comisión Especializada Permanente del Desarrollo Económico, Productivo y la Microempresa, pág. 5 se detalla la participación con aportes, observaciones y puntos de vista de algunos ciudadanos, asambleístas, gremios, organizaciones, entidades del Estado y actores públicos y privados en los siguientes puntos:

Perspectiva económica 33-35

Pronóstico de ingresos, políticas y administración 37-43

Déficit y niveles de deuda 44-46

Servicios públicos 63-68

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.*

*Answer "a" applies when the legislature provides a written document with:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the legislature provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

*Answer "c" applies when the legislature provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Constitución de la República del Ecuador, artículo 295, pág. 143:

[https://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/03/constitucion\\_de\\_bolsillo.pdf](https://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/03/constitucion_de_bolsillo.pdf)

Comment:



La Constitución de la República del Ecuador, el artículo 295, establece que la función ejecutiva presentará a la Asamblea Nacional la proforma presupuestaria anual para su revisión y observaciones, también se menciona que toda la información sobre el proceso de formulación, aprobación y ejecución del presupuesto será pública y se difundirá permanentemente a la población por los medios más adecuados. Sin embargo, no se definen mecanismos que permitan a los ciudadanos brindar aportes en la formulación del presupuesto anual y por lo tanto no existe retroalimentación por parte del poder legislativo.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.*

*Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.*

*Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.*

*Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

El informe de auditoría de la Contraloría para el FY 2016 es el siguiente:

<http://www.contraloria.gob.ec/WFDescarga.aspx?id=52134&tipo=inf>

Comment:

No se ha podido encontrar un documento pruebe que la Asamblea realiza audiencias públicas o algún otro tipo de convocatoria para que el público pueda aportar al AR (Audit report)

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: I choose not to review this question

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

*GUIDELINES:*

*This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).*

Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Source:

<http://www.contraloria.gob.ec/Portal/AporteCiudadano/PlanControl>

Recepción de denuncias:

[https://servicios.contraloria.gob.ec:4443/CGE\\_Denuncias\\_WEB/WFDenuncia.aspx](https://servicios.contraloria.gob.ec:4443/CGE_Denuncias_WEB/WFDenuncia.aspx)

Comment:

La SAI, en el caso ecuatoriano la Contraloría General del Estado, es la institución encargada de auditar instituciones, programas y proyectos. La SAI invita a ciudadanos y ciudadanas a ser parte de las acciones de control sobre instituciones, programas y proyectos, la ciudadanía puede proporcionar sugerencias sobre cuestiones o temas a incluir en el programa de auditoría. En el link adjunto solo se puede verificar la invitación de la Contraloría General del Estado al público en general a ser parte del control.

Además mediante el segundo link se puede verificar que existe una página web mediante la cual la contraloría puede sugerir temas para incluir en el programa de auditorías y/o denuncias.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.*

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- The inputs received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the SAI provides a written document that includes:

- The inputs received from the public and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.

Answer "c" applies when the SAI provides a written document that includes:

- The received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

c. Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:

Rendición de Cuentas Contraloría General del Estado 2017. pg. 193 (<http://www.contraloria.gob.ec/WFDescarga.aspx?id=2135&tipo=doc>)

Comment:

El Informe de Rendición de Cuentas Contraloría General del Estado página 193, detalla las acciones emprendidas respecto a las denuncias recibidas por la ciudadanía.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.*

Answer:

a. Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

Source:

Contraloría General del Estado

[https://servicios.contraloria.gob.ec:4443/CGE\\_Denuncias\\_WEB/WFDenuncia.aspx](https://servicios.contraloria.gob.ec:4443/CGE_Denuncias_WEB/WFDenuncia.aspx)

Comment:

La SAI, en el caso ecuatoriano Contraloría General del Estado es la institución encargada de auditar instituciones, programas y proyectos. La SAI invita a ciudadanos y ciudadanas a conocer el avance de las acciones de control sobre instituciones, programas y proyectos auditados. En el link adjunto se puede verificar la invitación de la auditoría al público en general a participar de procesos de veeduría y denuncias.

Peer Reviewer

Opinion: Agree

Comments: La reflexión realizada por el investigador es correcta, sin comentarios.

Government Reviewer

Opinion: Agree

Researcher Response

Revise el link y se encuentra en funcionamiento al 21 de octubre 2019. Contraloría General del Estado  
[https://servicios.contraloria.gob.ec:4443/CGE\\_Denuncias\\_WEB/WFDenuncia.aspx](https://servicios.contraloria.gob.ec:4443/CGE_Denuncias_WEB/WFDenuncia.aspx)