

Open Budget Survey 2019

Questionnaire

El Salvador

April 2020

Country Questionnaire: El Salvador

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:

- Política Presupuestaria 2019 (Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-POL-2018-20172.pdf>

- Ley Orgánica de Administración Financiera (Nov. 1995). Link: <http://www.jurisprudencia.gob.sv/busqueda/showFile.php?bd=2&data=DocumentosBoveda%2FD%2F2%2F1990-1999%2F1996%2F01%2F88A17.PDF&number=559639&fecha=11/01/1996&numero=LEY=ORGANICA=DE=ADMINISTRACION=FINANCIERA=DEL=ESTADO&cesta=0&singlePage=false%27>

Comment:

The financial administration law (1995), article 29, says that the preliminary budget statement (política presupuestaria) will define orientations, priorities, financial ceilings, and basic variables to the resource allocation, as well as norms, methods, and procedures for the budget elaboration by administrative units.

Peer Reviewer

Opinion: Agree

Comments: Es importante mencionar el Art. 28. de la Ley AFI que indica que la política presupuestaria (preliminary budget statement) es elaborada por el Ministerio de Hacienda y aprobada por el Consejo de Ministros, a más tardar en la segunda quincena del mes de abril de cada año, lo cual no siempre se cumple.

Government Reviewer

Opinion: Agree

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:

a. At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature

Source:

- Política Presupuestaria 2019 (Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-POL-2018-20172.pdf>

- Constitución de la República (1983). Link: <https://www.asamblea.gob.sv/decretos/details/249>

Comment:

The PBS document is dated Jun. 2018. It was put online on Jun. 11, 2018 (checked with the wget tool). According to the Constitution, article 167 number 3, the executive budget proposal must be delivered to the legislative body at least three months before the fiscal year beginning; that is on Sep. 30. Therefore, the PBS 2019 was available to the public at least two months before the executive budget proposal was introduced to the legislative body.

Peer Reviewer

Opinion: Agree

Comments: Revisar el link <https://www.asamblea.gob.sv/decretos/details/249> no muestra la información indicada.

Government Reviewer

Opinion: Agree

Comments: Únicamente aclarar, que según correo remitido por la Dirección General del Presupuesto a la Unidad de Innovación y Gestión de Portales de la Dirección Nacional de Administración Financiera e Innovación del Ministerio de Hacienda, la Política Presupuestaria 2019 se mando a publicar el día 11 de julio de 2018.

Researcher Response

Se toma nota de la fecha indicada por el revisor del gobierno. Dicha fecha es la correcta.

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:

11/07/2018

Source:

- Política Presupuestaria 2019 (Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-POL-2018-20172.pdf>

Comment:

The PBS document is dated Jun. 2018. It was put online on Jun. 11, 2018 (checked with the wget tool).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: 07/11/2018 La Política Presupuestaria 2019 se mando a publicar el día 11 de julio de 2018, según el correo remitido a la Unidad de Innovación y Gestión de Portales de la Dirección Nacional de Administración Financiera e Innovación del Ministerio de Hacienda.

Researcher Response

Se cambió la fecha a 11 de julio de 2018 luego que el revisor del gobierno advirtió que había un error con la fecha. Se verificó y en efecto, en lugar de escribir "julio" se había escrito "junio", lo cual era incorrecto.

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

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

Answer:

The PBS document is dated Jun. 2018. It was put online on Jun. 11, 2018. To check the publication date 'wget' (a Unix command) was used. It downloads a file from its source address preserving its attributes, like the publication date.

Source:

- Política Presupuestaria 2019 (Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-POL-2018-20172.pdf>
- wget documentation. Link: <https://www.gnu.org/software/wget/>

Comment:

The PBS document is dated Jun. 2018. It was put online on Jun. 11, 2018 (checked with the wget tool).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: La Política Presupuestaria 2019 se publicó el día 11 de julio de 2018.

Researcher Response
Se cambió la fecha a 11 de julio de 2018 luego que el revisor del gobierno advirtió que había un error con la fecha. Se verificó y en efecto, en lugar de escribir "julio" se había escrito "junio", lo cual era incorrecto.

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:
<http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-POL-2018-20172.pdf>

Source:
- Política Presupuestaria 2019 (Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-POL-2018-20172.pdf>

Comment:
The PBS is published in the Fiscal Transparency Portal

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments:

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:
c. No

Source:
- Política Presupuestaria 2019 (Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-POL-2018-20172.pdf>

Comment:
The PBS is published as a non-readable PDF document.

Peer Reviewer
Opinion: Agree
Comments: La política presupuestaria 2019 muestra la estimación de algunas variables básicas a 4 años, así como la disponibilidad global de recursos y rangos del gasto público para el siguiente año, sin embargo como dice el investigador no se presentan en formato editable.

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:

e. Not applicable (the document is publicly available)

Source:

- Política Presupuestaria 2019 (Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-POL-2018-20172.pdf>

Comment:

The PBS is publicly available.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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:

Comment:

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:

Política Presupuestaria 2019

Source:

- Política Presupuestaria 2019 (Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-POL-2018-20172.pdf>

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

N/A

Comment:

A citizen version is only produced for the approved budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

FY 2019

Source:

- Proyectos de Presupuesto (seleccionar año 2019). Link: <http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html>

Comment:

The 2019 Executive's Budget Proposal is considered for this revision.

Peer Reviewer

Opinion: Agree

Comments: En el siguiente link se puede encontrar más información sobre la presentación del Executive's Budget Proposal <http://www7.mh.gob.sv/pmh/es/Novedades/9703-Hacienda-presenta-proyecto-Ley-Presupuesto-General-Estado-2019.html>

Government Reviewer

Opinion: Agree

Researcher Response

Se tomó nota del enlace sugerido por el par revisor.

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:

28/09/2018

Source:

- Asamblea Legislativa (2018, Sep. 28). Reciben proyecto de Presupuesto General de la Nación 2019 para análisis legislativo. Link: <https://www.asamblea.gob.sv/node/7867>

Comment:

The Constitution (art. 167, num. 3) says that the EBP must be delivered to the legislative body at least three months before the beginning of the fiscal year. The proposal for 2019 was delivered on time on Sep. 28, 2018.

Peer Reviewer

Opinion: Agree

Comments: En el siguiente link se puede encontrar más información <http://www7.mh.gob.sv/pmh/es/Novedades/9703-Hacienda-presenta-proyecto-Ley-Presupuesto-General-Estado-2019.html>

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:

a. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature

Source:

- Proyectos de Presupuesto (seleccionar año 2019). Link: <http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html>

Comment:

The EBP was made available to the public on Oct. 1, 2018; that is at least three months before the beginning of the fiscal year on Jan. 1, 2019.

Peer Reviewer

Opinion: Agree

Comments: Revisando el siguiente link el proyecto de presupuesto 2019 estuvo disponible al público el mismo 28/09/2018

<http://www7.mh.gob.sv/pmh/es/Novidades/9703-Hacienda-presenta-proyecto-Ley-Presupuesto-General-Estado-2019.html> Aunque no afecta la calificación de esta pregunta es importante mencionar que nuevamente no se muestra el detalle del proyecto de presupuesto institucional de la Asamblea Legislativa, pero si se incluye en los sumarios del gasto del gobierno central.

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:

01/10/2018

Source:

- Proyectos de Presupuesto (seleccionar año 2019). Link: <http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html>

Comment:

The EBP was made available to the public on Oct. 1, 2018.

Peer Reviewer

Opinion: Disagree

Suggested Answer: 28/09/2018

Comments: La noticia y los link con la información fueron publicados el 28/09/2018, la información se publicó en la antigua página de transparencia fiscal, la cual fue renovada en diciembre de 2018. <http://www7.mh.gob.sv/pmh/es/Novidades/9703-Hacienda-presenta-proyecto-Ley-Presupuesto-General-Estado-2019.html>

Government Reviewer

Opinion: Agree

Researcher Response

Se verificó la fecha de los archivos publicados en el Portal de Transparencia Fiscal con la herramienta wget y se verificó que fueron subidos en Oct. 1, 2018. Por esa razón, esa es la fecha que se ha colocado de publicación, aunque hay notas previas, como la sugerida por el par revisor.

IBP Comment

Se hace notar que en cualquiera de las fechas indicada, la pregunta EBP-2 no varía.

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:

To check the publication date, 'wget' (a Unix command) was used. It downloads a file from its source address preserving its attributes, like the publication date.

Source:

- Proyectos de Presupuesto (seleccionar año 2019). Link: <http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html>
- wget documentation. Link: <https://www.gnu.org/software/wget/>

Comment:

The EBP was made available to the public on Oct. 1, 2018.

Peer Reviewer

Opinion: Disagree

Suggested Answer: 28/09/2018

Comments: Los montos del proyecto de presupuesto fueron publicados en la web del Ministerio de Hacienda el 28/09/2018
<http://www7.mh.gob.sv/pmh/es/Novidades/9703-Hacienda-presenta-proyecto-Ley-Presupuesto-General-Estado-2019.html>

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

Los montos fueron publicados el 28/09/2018, como lo indica el par revisor, pero los documentos completos del proyecto de presupuesto fueron puestos en línea hasta el 1 de octubre de 2018.

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:

<http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html>

Source:

- Proyectos de Presupuesto (select the year 2019). Link: <http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html>

Comment:

The EBP is available in the Fiscal Transparency Portal. There is not a specific link.

Peer Reviewer

Opinion: Disagree

Suggested Answer: <http://www.transparenciafiscal.gob.sv/ptf/es/PresupuestosPublicos/ProyectosdePresupuesto/anio2019.html>

Comments: Originalmente la información fue publicada en la anterior version de la pagina de transparencia fiscal, la cual fue renovada en diciembre 2018.

Government Reviewer

Opinion: Agree

Researcher Response

Se toma nota del enlace sugerido por el peer reviewer. Ambos enlaces permiten acceder a los documentos relevantes.

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:

- Proyectos de Presupuesto (seleccionar año 2019). Link: <http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html>

Comment:

The EBP is published in PDF format. It can only be obtained in machine readable format through a specific information request.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

- Proyectos de Presupuesto (seleccionar año 2019). Link: <http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html>

Comment:

The EBP is publicly available.

Peer Reviewer
Opinion: Agree

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:

Proyecto de Presupuesto 2019

Source:

- Proyectos de Presupuesto (seleccionar año 2019). Link: <http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html>

Comment:

No comments.

Peer Reviewer
Opinion: Disagree

Suggested Answer: Proyecto de Ley de Presupuesto General del Estado 2019

Comments: Revisado en los artículos 36 y 37 de la Ley Organica de Administración financiera AFI

http://www.oas.org/juridico/spanish/mesicic3_slv_estado.pdf

Government Reviewer
Opinion: Agree

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:

b. No

Source:

N/A

Comment:

Only a citizen version of the approved budget is published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

FY 2018

Source:

- Portal de Transparencia Fiscal: Ley de Presupuesto 2018 (select the 2018 year). Link: http://www.transparenciafiscal.gov.sv/ptf/es/PTF2-Gastos.html#spy_PTFPG10

- Asamblea Legislativa: Ley de Presupuesto 2018 (articles). <https://www.asamblea.gov.sv/decretos/details/3331>

Comment:

For this questionnaire, the 2018 enacted budget will be reviewed. The 2019 EB is not considered because it was available to the public on Jan. 09, 2019, outside of the valid term for this review.

Peer Reviewer

Opinion: Disagree

Suggested Answer: FY 2019

Comments: Si bien es cierto el investigador corroboró que el EB fue publicado en enero de 2019, por mi parte he encontrado información de que la Ley de Presupuesto 2019 fue publicada en diciembre de 2018, por ejemplo los siguientes links: - Asamblea Legislativa: Ley de Presupuesto 2019 (articles) donde se puede observar que la publicación fue el 21/12/2018 (decreto 218) https://www.asamblea.gov.sv/decretos/resultadobusqueda?palabras_interes=Ley+de+presupuesto&no_diariooficial=&no_tomo=&no_decreto=&ramaderecho=TODAS&materia=TODAS&tiposdecreto%5B2C7F9863-ACD6-4D66-B520-1A61DEC2A207%5D=2C7F9863-ACD6-4D66-B520-1A61DEC2A207&tiposdecreto%5B93F5C05D-30B9-4779-84F6-67E61C1911CD%5D=93F5C05D-30B9-4779-84F6-67E61C1911CD&tiposdecreto%5B597D1D4D-DA66-4878-A841-3D08AD6723F6%5D=597D1D4D-DA66-4878-A841-3D08AD6723F6&tiposdecreto%5BE892660B-B733-426D-BF2D-059D12CFFDCB%5D=E892660B-B733-426D-BF2D-059D12CFFDCB&fechapublicacion_ini=&fechapublicacion_fin=&fechaemision_ini=&fechaemision_fin=&fechaultima_ini=&fechaultima_fin=&form_build_id=form-KZ9pzbRiM7BVaMOTj3udSE38VUFbBY5od9qb6ieF0aE&form_id=busqueda_leyes_form&op=Buscar Igualmente en este link del Ministerio de Hacienda se muestra la información que fue publicada el 21 de diciembre de 2018: <http://www7.mh.gov.sv/pmh/es/Novedades/10400-Aprobacion-de-Presupuesto-2019-demuestra-gobernabilidad-en-el-pais.html>

Government Reviewer

Opinion: Agree

Researcher Response

Lo que se toma en cuenta es la fecha en que la información está publicada, disponible al público. Como se anotó en el comentario del investigador, los archivos digitales del presupuesto fueron subidos al Portal de Transparencia Fiscal el 9 de enero de 2019. Además, la constancia del Diario Oficial, en el que se indica que el Presupuesto 2019 aparecerá en la edición del 21 de diciembre de 2018 está fechada 08 de enero de 2019. Se sugiere mantener la respuesta tal como está, es decir que el presupuesto aprobado bajo revisión es el del ejercicio fiscal 2018. Constancia del Diario

Oficial: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-LY-2019-20946.pdf>

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:

05/01/2018

Source:

- Asamblea Legislativa (Jan. 05, 2018). Asamblea Legislativa aprueba Presupuesto General del Estado para 2018. Link: <https://www.asamblea.gob.sv/node/6650>

Comment:

The budget for the 2018 fiscal year was enacted on Jan. 05, 2018.

Peer Reviewer

Opinion: Disagree

Suggested Answer: 21/12/2018

Comments: Igualmente en este link del Ministerio de Hacienda se muestra la información que fue publicada el 21 de diciembre de 2018: <http://www7.mh.gob.sv/pmh/es/Novedades/10400-Aprobacion-de-Presupuesto-2019-demuestra-gobernabilidad-en-el-pais.html>

Government Reviewer

Opinion: Agree

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:

a. Two weeks or less after the budget has been enacted

Source:

- Ley de Presupuesto 2018 (select the 2018 year). Link: http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html#spy_PTFPG10

Comment:

The EB was available to the public on Jan. 09, 2018.

Peer Reviewer

Opinion: Agree

Comments: En este link del Ministerio de Hacienda se muestra la información que fue publicada el 21 de diciembre de 2018: <http://www7.mh.gob.sv/pmh/es/Novedades/10400-Aprobacion-de-Presupuesto-2019-demuestra-gobernabilidad-en-el-pais.html>

Government Reviewer

Opinion: Agree

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:
09/01/2018

Source:
- Ley de Presupuesto 2018 (select the 2018 year). Link: http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html#spy_PTFPG10

Comment:
The EB was available to the public on Jan. 09, 2018.

Peer Reviewer

Opinion: Disagree

Suggested Answer: 21/12/2018

Comments: La ley de presupuesto (articulado) fue publicado el 21/12/2018 (decreto 218)

<https://www.asamblea.gob.sv/decretos/resultadobusqueda?>

palabras_interes=Ley+de+presupuesto&no_diariooficial=&no_tomo=&no_decreto=&ramaderecho=TODAS&materia=TODAS&tiposdecreto%5B2C7F9863-ACD6-4D66-B520-1A61DEC2A207%5D=2C7F9863-ACD6-4D66-B520-1A61DEC2A207&tiposdecreto%5B93F5C05D-30B9-4779-84F6-67E61C1911CD%5D=93F5C05D-30B9-4779-84F6-67E61C1911CD&tiposdecreto%5B597D1D4D-DA66-4878-A841-3D08AD6723F6%5D=597D1D4D-DA66-4878-A841-3D08AD6723F6&tiposdecreto%5BE892660B-B733-426D-BF2D-059D12CFFDCB%5D=E892660B-B733-426D-BF2D-059D12CFFDCB&fechapublicacion_ini=&fechapublicacion_fin=&fechaemision_ini=&fechaemision_fin=&fechaultima_ini=&fechaultima_fin=&form_build_id=form-KZ9pzbRiM7BVaMOTj3udSE38VUFbY5od9qb6ieF0aE&form_id=busqueda_leyes_form&op=Buscar

Government Reviewer

Opinion: Agree

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

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

Answer:

To check the publication date, 'wget' (a Unix command) was used. It downloads a file from its source address preserving its attributes, like the publication date.

Source:

- Ley de Presupuesto 2018 (select the 2018 year). Link: http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html#spy_PTFPG10
- wget documentation. Link: <https://www.gnu.org/software/wget/>

Comment:

The EB was available to the public on Jan. 09, 2018.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Se verifico la fecha de publicación del decreto 218 en la web de la Asamblea Legislativa, así como publicación realizada por el Ministerio de Hacienda

Comments: El presupuesto aprobado se publicó el 21/12/2018

Government Reviewer

Opinion: I choose not to review this question

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:

<https://www.asamblea.gob.sv/sites/default/files/documents/decretos/8FEFF988-F9DD-47DE-BFB7-E8B58E70D265.pdf>

Source:

- Portal de Transparencia Fiscal: Ley de Presupuesto 2018 (select the 2018 year). Link: http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html#spy_PTFFPG10

- Asamblea Legislativa: Ley de Presupuesto 2018. Link: <https://www.asamblea.gob.sv/sites/default/files/documents/decretos/8FEFF988-F9DD-47DE-BFB7-E8B58E70D265.pdf>

Comment:

The EB is available in the Fiscal Transparency Portal and in the legislative body official website.

Peer Reviewer

Opinion: Disagree

Suggested Answer: <https://www.asamblea.gob.sv/sites/default/files/documents/decretos/FFB64C45-603C-4EAB-B6A4-FAAF442344A3.pdf>

Comments: El presupuesto aprobado se encuentra disponible en los siguientes links: <http://www7.mh.gob.sv/pmh/es/Novedades/10400-Aprobacion-de-Presupuesto-2019-demuestra-gobernabilidad-en-el-pais.html>

<https://www.asamblea.gob.sv/sites/default/files/documents/decretos/FFB64C45-603C-4EAB-B6A4-FAAF442344A3.pdf>

Government Reviewer

Opinion: Agree

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

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:

c. No

Source:

- Ley de Presupuesto 2018 (select the 2018 year). Link: http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html#spy_PTFFPG10

Comment:

The EB is published in PDF format. It can only be obtained in machine readable format through an information request.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

e. Not applicable (the document is publicly available)

Source:

- Ley de Presupuesto 2018 (select the 2018 year). Link: http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html#spy_PTFPG10

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Comments: Se recomienda adjuntar este link de la ley de presupuesto 2019

<https://www.asamblea.gob.sv/sites/default/files/documents/decretos/FFB64C45-603C-4EAB-B6A4-FEAF442344A3.pdf>

Government Reviewer

Opinion: Agree

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:

Ley de Presupuesto 2018

Source:

- Ley de Presupuesto 2018 (select the 2018 year). Link: http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html#spy_PTFPG10
Corresponde al Decreto no. 878, <https://www.asamblea.gob.sv/sites/default/files/documents/decretos/8FEFF988-F9DD-47DE-BFB7-E8B58E70D265.pdf>

Comment:

No comments.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Ley de Presupuesto General del Estado 2018

Comments: Se verifico en el siguiente decreto de la comisión de hacienda <http://www7.mh.gob.sv/downloads/pdf/100-DDD-FAL-2018-PP19.pdf>

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:

a. Yes

Source:

- Guía del Presupuesto General del Estado 2018. Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-GA-2018-00001.pdf>

Comment:

A citizen version of the enacted budget is published in the Fiscal Transparency Portal.

Peer Reviewer

Opinion: Agree

Comments: Para el caso del presupuesto 2019, la versión ciudadana se encuentra en el siguiente link <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-GA-2019-20966.pdf>

Government Reviewer

Opinion: Agree

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

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

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

Answer:

FY 2018

Source:

- Guía del Presupuesto General del Estado 2018. Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-GA-2018-00001.pdf>

Comment:

In correspondence with the enacted budget, the year for the citizen budget to be reviewed is 2018.

Peer Reviewer

Opinion: Agree

Comments: La versión ciudadana del presupuesto aprobado 2019 no se publicó en 2018, por ello según la metodología debe utilizarse la guía ciudadana para el presupuesto 2018.

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:

- Guía del Presupuesto General del Estado 2018. Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-GA-2018-00001.pdf>

Comment:

The CB was available on Jan. 30, 2018.

Peer Reviewer

Opinion: Agree

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:
30/01/2018

Source:
- Guía del Presupuesto General del Estado 2018. Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-GA-2018-00001.pdf>

Comment:
The CB's date of publication is Jan. 30, 2018.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:
To check the publication date, 'wget' (a Unix command) was used. It downloads a file from its source address preserving its attributes, like the publication date.

Source:
- Guía del Presupuesto General del Estado 2018. Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-GA-2018-00001.pdf>
- wget documentation. Link: <https://www.gnu.org/software/wget/>

Comment:
The CB was available on Jan. 30, 2018.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

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:

<http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-GA-2018-00001.pdf>

Source:

- Guía del Presupuesto General del Estado 2018. Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-GA-2018-00001.pdf>

Comment:

No comments.

Peer Reviewer

Opinion: Agree

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:

Guía del Presupuesto General del Estado 2018 para el Ciudadano

Source:

- Guía del Presupuesto General del Estado 2018 para el Ciudadano. Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-GA-2018-00001.pdf>

Comment:

No comments.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Guía del Presupuesto General del Estado para el Ciudadano 2018

Comments: Hay un pequeño error en el nombre, el año va al final según la portada del documento

Government Reviewer

Opinion: Disagree

Suggested Answer: Guía del Presupuesto General del Estado para el Ciudadano 2018

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:

Enacted Budget. Only one CB is published.

Source:

- Guía del Presupuesto General del Estado 2018 para el Ciudadano. Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-GA-2018-00001.pdf>

Comment:

Only one citizen budget is published corresponding to the enacted budget.

Peer Reviewer

Opinion: Agree

Comments: Efectivamente las cifras que muestra el Presupuesto Ciudadano (CB) corresponde al presupuesto votado.

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 2018

Source:

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos
- Informe de ingresos recaudados
- Perfil de la deuda del Sector Público No Financiero

Comment:

No se elabora un solo informe integrado, sino tres, uno referido a los egresos, otro a los ingresos y uno más sobre la deuda.

Peer Reviewer

Opinion: Agree

Comments: Según la metodología los Informes entregados durante el año (IYR) muestran el progreso del ejecutivo en la implementación del presupuesto, en este caso los tres informes son elaborados por tres diferentes Direcciones Generales del Ministerio de Hacienda. El resumen ejecutivo es elaborado por la Dirección General del Presupuesto con datos del SAFI, pero este informe al ser ejecutivo no incluye información de la ejecución de ingresos, e información más completa sobre los gastos y la deuda. Existen otros informes trimestrales elaborados por la misma Dirección con información más detallada: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20588.pdf>

Government Reviewer

Opinion: Agree

Comments: Es importante señalar, que se publica el Informe de Seguimiento y Evaluación de los Resultados Presupuestarios del Gobierno Central el cual integra un análisis trimestral de los ingresos y gastos devengados, en donde en la parte de los gastos por Áreas de Gestión se efectúa un análisis del Área de Deuda Pública, el cual corresponde a los recursos programados para atender el servicio de la deuda (http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html#spy_DEVPM01)

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:

a. At least every month, and within one month of the period covered

Source:

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Nov. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20959.pdf>

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Oct. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20630.pdf>

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Sep. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20584.pdf>

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Ago. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20266.pdf>

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Jul. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-BO-2018-20226.pdf>

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-RE-2018-06.pdf>

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a May. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-10227.pdf>

En pregunta IYR-4 se encuentran los links a los documentos de egresos y deuda

Comment:

Listed reports were published in the next month of the period covered.

Peer Reviewer

Opinion: Agree

Comments: El Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos es elaborado por la DGP para todos los meses, pero el investigador a retomado solo 7 siguiendo la metodología. Adicionalmente la Dirección General del Presupuesto elabora trimestralmente un Informe de Seguimiento y Evaluación de los Resultados Presupuestarios del Gobierno Central, el cual muestra más información de ingresos, gastos y deuda. <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20588.pdf>

Government Reviewer

Opinion: Agree

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:

Fechas de los documentos de gastos:

- For May 2018: 21 Jun 2018

- For Jun 2018: 23 Jul 2018

- For Jul 2018: 20 Aug 2018

- For Aug 2018: 18 Sep 2018

- For Sep 2018: 29 Oct 2018

- For Oct 2018: 23 Nov 2018

- For Nov 2018: 17 Dec 2018

Source:

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Nov. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20959.pdf>

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Oct. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20630.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Sep. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20584.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Ago. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20266.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Jul. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-BO-2018-20226.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-RE-2018-06.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a May. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-10227.pdf>

Comment:

Listed reports were published in the next month of the period covered.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

To check publication dates, 'wget' (a Unix command) was used. It downloads files from their source addresses preserving their attributes, like the publication date.

Source:

- wget documentation. Link: <https://www.gnu.org/software/wget/>

Comment:

No comments.

Peer Reviewer

Opinion: Agree

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:

<http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html>

Source:

Informes de egresos:

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Nov. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20959.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Oct. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20630.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Sep. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20584.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Ago. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20266.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Jul. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-BO-2018-20226.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-RE-2018-06.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a May. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-10227.pdf>

Informes de ingresos:

- Informe de ingresos recaudados (cifras a Nov. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DPEF-IF-2018-20643.xlsx>
- Informe de ingresos recaudados (cifras a Oct. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-IF-2018-20593.pdf>
- Informe de ingresos recaudados (cifras a Sep. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-UAIP-IF-2018-10699.pdf>
- Informe de ingresos recaudados (cifras a Ago. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-IF-2018-20262.pdf>
- Informe de ingresos recaudados (cifras a Jul. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/ppt/700-DGA-IF-2018-20208.ppt>
- Informe de ingresos recaudados (cifras a Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-IF-2018-20182.pdf>
- Informe de ingresos recaudados (cifras a May. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-IF-2018-10226.pdf>

Informes de deuda:

- Perfil de la deuda pública del Sector Público No Financiero (cifras a Nov. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20674.pdf>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a Oct. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20639.pdf>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a Sep. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20586.pdf>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a Ago. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20523.pdf>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a Jul. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20244.pdf>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-IF-0000-20206.pdf>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a May. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20138.pdf>

Comment:

There is not a specific link to the complete list of IYRs.

Peer Reviewer

Opinion: Disagree

Suggested Answer: http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html#spy_PTFPG25

<http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Ingresos.html>

Comments: En el link que se proporciona se dirige directamente a la sección de "seguimiento del presupuesto" de la web de transparencia Fiscal, y en el título "Resumen ejecutivo del gasto" solamente deben seleccionar el año 2018. Considero que no es necesario colocar los informe de ingresos y deuda por separado, la misma Dirección de presupuesto elabora trimestralmente un Informe de Seguimiento y Evaluación de los Resultados Presupuestarios del Gobierno Central, el cual muestra más información de ingresos, gastos y deuda en base a la ejecución presupuestaria. <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20588.pdf>

Government Reviewer

Opinion: Agree

Researcher Response

Se tomó nota de los enlaces sugeridos por el par revisor.

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:

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

Source:

Informes de egresos:

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Nov. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20959.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Oct. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20630.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Sep. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20584.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Ago. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20266.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Jul. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-BO-2018-20226.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-RE-2018-06.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a May. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-10227.pdf>

Informes de ingresos:

- Informe de ingresos recaudados (cifras a Nov. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DPEF-IF-2018-20643.xlsx>
- Informe de ingresos recaudados (cifras a Oct. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-IF-2018-20593.pdf>, <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DPEF-IF-2018-20592.xlsx>
- Informe de ingresos recaudados (cifras a Sep. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-UAIP-IF-2018-10699.pdf>, <http://www.transparenciafiscal.gob.sv/downloads/xls/700-UAIP-IF-2018-10698.xls>
- Informe de ingresos recaudados (cifras a Ago. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-IF-2018-20262.pdf>, <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DGII-IF-2018-08.xlsx>
- Informe de ingresos recaudados (cifras a Jul. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/ppt/700-DGA-IF-2018-20208.ppt>
- Informe de ingresos recaudados (cifras a Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-IF-2018-20182.pdf>
- Informe de ingresos recaudados (cifras a May. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-IF-2018-10226.pdf>

Informes de deuda:

- Perfil de la deuda pública del Sector Público No Financiero (cifras a Nov. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20674.pdf>, <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DGICP-IF-2018-20673.xlsx>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a Oct. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20639.pdf>, <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DGICP-IF-2018-20638.xlsx>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a Sep. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20586.pdf>, <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DGICP-IF-2018-20587.xlsx>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a Ago. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20523.pdf>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a Jul. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20244.pdf>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-IF-0000-20206.pdf>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a May. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20138.pdf>

Comment:

The IYRs are regularly published in PDF format. Some reports are available in Excel format, but in 2018 it was not a regular practice. Besides that, these reports can be obtained in machine readable format through specific information requests.

Peer Reviewer

Opinion: Agree

Comments: En el siguiente link se puede encontrar información sobre la ejecución presupuestaria por año, pero no para los informes entregados durante el año http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Datos_Abiertos.html

Government Reviewer

Opinion: Agree

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:

e. Not applicable (the document is publicly available)

Source:

Informes de egresos:

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Nov. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20959.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Oct. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20630.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Sep. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20584.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Ago. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20266.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Jul. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-BO-2018-20226.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-RE-2018-06.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a May. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-10227.pdf>

Informes de ingresos:

- Informe de ingresos recaudados (cifras a Nov. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DPEF-IF-2018-20643.xlsx>
- Informe de ingresos recaudados (cifras a Oct. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-IF-2018-20593.pdf>, <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DPEF-IF-2018-20592.xlsx>
- Informe de ingresos recaudados (cifras a Sep. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-UAIP-IF-2018-10699.pdf>, <http://www.transparenciafiscal.gob.sv/downloads/xls/700-UAIP-IF-2018-10698.xls>
- Informe de ingresos recaudados (cifras a Ago. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-IF-2018-20262.pdf>, <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DGII-IF-2018-08.xlsx>
- Informe de ingresos recaudados (cifras a Jul. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/ppt/700-DGA-IF-2018-20208.ppt>
- Informe de ingresos recaudados (cifras a Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-IF-2018-20182.pdf>
- Informe de ingresos recaudados (cifras a May. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-IF-2018-10226.pdf>

Informes de deuda:

- Perfil de la deuda pública del Sector Público No Financiero (cifras a Nov. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20674.pdf>, <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DGICP-IF-2018-20673.xlsx>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a Oct. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20639.pdf>, <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DGICP-IF-2018-20638.xlsx>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a Sep. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20586.pdf>, <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DGICP-IF-2018-20587.xlsx>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a Ago. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20523.pdf>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a Jul. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20244.pdf>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-IF-0000-20206.pdf>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a May. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20138.pdf>

Comment:

IYRs are publicly available.

Peer Reviewer

Opinion: Agree

Comments: Considerar el Informe de Seguimiento y Evaluación de los Resultados Presupuestarios del Gobierno central que se elabora trimestralmente <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20588.pdf>

Government Reviewer
Opinion: Agree

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:

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos
- Informe de ingresos recaudados
- Perfil de la deuda pública del Sector Público No Financiero

Source:

Informes de egresos:

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Nov. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20959.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Oct. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20630.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Sep. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20584.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Ago. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20266.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Jul. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-BO-2018-20226.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-RE-2018-06.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a May. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-10227.pdf>

Informes de ingresos:

- Informe de ingresos recaudados (cifras a Nov. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DPEF-IF-2018-20643.xlsx>
- Informe de ingresos recaudados (cifras a Oct. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-IF-2018-20593.pdf>,

<http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DPEF-IF-2018-20592.xlsx>
- Informe de ingresos recaudados (cifras a Sep. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-UAIP-IF-2018-10699.pdf>,
<http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-UAIP-IF-2018-10698.xlsx>
- Informe de ingresos recaudados (cifras a Ago. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-IF-2018-20262.pdf>,
<http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DGII-IF-2018-08.xlsx>
- Informe de ingresos recaudados (cifras a Jul. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/ppt/700-DGA-IF-2018-20208.ppt>
- Informe de ingresos recaudados (cifras a Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-IF-2018-20182.pdf>
- Informe de ingresos recaudados (cifras a May. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-IF-2018-10226.pdf>

Informes de deuda:

- Perfil de la deuda pública del Sector Público No Financiero (cifras a Nov. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20674.pdf>, <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DGICP-IF-2018-20673.xlsx>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a Oct. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20639.pdf>, <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DGICP-IF-2018-20638.xlsx>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a Sep. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20586.pdf>, <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DGICP-IF-2018-20587.xlsx>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a Ago. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20523.pdf>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a Jul. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20244.pdf>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-IF-0000-20206.pdf>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a May. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20138.pdf>

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Comments: Considerar el Informe de Seguimiento y Evaluación de los Resultados Presupuestarios del Gobierno central que se elabora trimestralmente <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20588.pdf>

Government Reviewer

Opinion: Agree

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:

Informes de egresos:

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Nov. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20959.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Oct. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20630.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Sep. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20584.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Ago. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20266.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Jul. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-BO-2018-20226.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-RE-2018-06.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a May. 2018). Link:

<http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-10227.pdf>

Informes de ingresos:

- Informe de ingresos recaudados (cifras a Nov. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DPEF-IF-2018-20643.xlsx>
- Informe de ingresos recaudados (cifras a Oct. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-IF-2018-20593.pdf>, <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DPEF-IF-2018-20592.xlsx>
- Informe de ingresos recaudados (cifras a Sep. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-UAIP-IF-2018-10699.pdf>, <http://www.transparenciafiscal.gob.sv/downloads/xls/700-UAIP-IF-2018-10698.xls>
- Informe de ingresos recaudados (cifras a Ago. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-IF-2018-20262.pdf>, <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DGII-IF-2018-08.xlsx>
- Informe de ingresos recaudados (cifras a Jul. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/ppt/700-DGA-IF-2018-20208.ppt>
- Informe de ingresos recaudados (cifras a Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-IF-2018-20182.pdf>
- Informe de ingresos recaudados (cifras a May. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-IF-2018-10226.pdf>

Informes de deuda:

- Perfil de la deuda pública del Sector Público No Financiero (cifras a Nov. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20674.pdf>, <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DGICP-IF-2018-20673.xlsx>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a Oct. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20639.pdf>, <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DGICP-IF-2018-20638.xlsx>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a Sep. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20586.pdf>, <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DGICP-IF-2018-20587.xlsx>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a Ago. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20523.pdf>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a Jul. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20244.pdf>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-IF-0000-20206.pdf>
- Perfil de la deuda pública del Sector Público No Financiero (cifras a May. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGICP-IF-2018-20138.pdf>

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

FY 2018

Source:

Informe de ejecución presupuestaria de medio año. Segundo semestre 2018. <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-2DOSE.pdf>

Comment:

El Salvador does not produce a mid-year report based on international standards. El Salvador's government publishes an in-year report called mid-year report. However, that report does not have neither an updated forecast of the budget outcomes, nor a review of the economic assumptions, nor a discussion of the financial assets and liabilities, non-financial assets, employee pension obligations, etc. Those characteristics are that differentiate a mid-year review from a in-year report. Therefore, the report published by El Salvador's government does not commit with international standards.

Peer Reviewer

Opinion: Disagree

Suggested Answer: FY2018

Comments: El año fiscal de la revisión de mitad de año evaluada en este cuestionario es 2018 según las Pautas de la Encuesta de Presupuesto Abierto sobre la disponibilidad pública de documentos presupuestarios. Se adjunta el link del informe al primer semestre, ya que el link

proporsionado por el investigador se refiere al del segundo trimestre, el cual fue publicado el 30 de enero de 2019 <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-20204.pdf>. Concuerto en que el Informe de ejecución presupuestaria de medio año no cumple con lo que requiere la metodología, debido a que contiene un enfoque más contable que presupuestario, además los otros informes que produce el Ministerio de Hacienda no cumplen con el objetivo de ser una revisión de medio año. Sin embargo este informe se limita a lo que solicita la Ley de Acceso a la Información.

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

Efectivamente hubo un error con el enlace. Se toma nota de la observación del revisor sobre el enlace correcto el cual es <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-20204.pdf> (primer semestre de 2018).

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:

Comment:

El Salvador does not produce a mid-year report based on international standards

Peer Reviewer

Opinion: Agree

Comments: El artículo 10 de la Ley de Acceso a la Información Pública establece la obligación que tiene el Ministerio de Hacienda de presentar y publicar semestralmente, un Informe sobre la Ejecución Presupuestaria de Ingresos y Gastos del Estado, dentro de los treinta días siguientes a la finalización de cada semestre que contenga las actividades más relevantes por sector, así como su ejecución presupuestaria, es decir la ley no instruye a incluir otros análisis en este informe requeridos por las normas internacionales.

Government Reviewer

Opinion: I choose not to review this question

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:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

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:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

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:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

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:
d. Not applicable

Source:

Comment:
The document is not produced, hence response D.

Peer Reviewer

Opinion: Agree

Comments: I recommend keeping the same answer "El Salvador does not produce a mid-year report based on international standards"

Government Reviewer

Opinion: I choose not to review this question

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:
d. Not produced at all

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: I recommend keeping the same answer "El Salvador does not produce a mid-year report based on international standards"

Government Reviewer

Opinion: I choose not to review this question

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:
El Salvador does not produce a mid-year report based on international standards. El Salvador's government publishes an in-year report called mid-year report. However, that report does not have neither an updated forecast of the budget outcomes, nor a review of the economic assumptions, nor

a discussion of the financial assets and liabilities, non-financial assets, employee pension obligations, etc. Those characteristics are that differentiate a mid-year review from a in-year report. Therefore, the report published by El Salvador's government does not commit with international standards.

Source:

- Revisión de medio año (a Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-2DOSE.pdf>

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Comments: Este informe es producido para cumplir con el artículo 10 de la Ley de Acceso a la Información Pública que establece la obligación que tiene el Ministerio de Hacienda de presentar y publicar semestralmente, un Informe sobre la Ejecución Presupuestaria de Ingresos y Gastos del Estado, dentro de los treinta días siguientes a la finalización de cada semestre que contenga las actividades más relevantes por sector, así como su ejecución presupuestaria, es decir la ley no instruye a incluir otros análisis en este informe requeridos por las normas internacionales.

Government Reviewer

Opinion: I choose not to review this question

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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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:

N/A

Comment:

No comments

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

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 la Gestión Financiera del Estado 2017. Link: <http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html>
Ir a la seccion de presupuestos ejecutados en la parte de abajo de la pagina, y seleccionar 2017.

Comment:
No comments.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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 de la Gestión Financiera del Estado 2017. Link: <http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html>
- Ministerio de Hacienda: PALABRAS DEL SEÑOR MINISTRO DE HACIENDA, LIC. CARLOS CÁCERES CHÁVEZ, EN LA PRESENTACIÓN DEL "INFORME DE LA GESTIÓN FINANCIERA DEL ESTADO CORRESPONDIENTE AL EJERCICIO FINANCIERO FISCAL 2017" ANTE LA ASAMBLEA LEGISLATIVA. Link: <http://www7.mh.gob.sv/downloads/pdf/700-UC-PPX-2018-20029.pdf>

Comment:
The Constitution says that end-year report must be presented by March 31 of the next year of the period covered. The 2017's report was delivered to legislative body on Mar. 20, 2018.

Peer Reviewer

Opinion: Agree

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:
19/03/2018

Source:

- Informe de la Gestión Financiera del Estado 2017. Link: <http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html>

Comment:

The 2017's report was available to the public on Mar. 19, 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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:

To determine the publication date, 'wget' (a Unix command) was used. It downloads a file from its source address preserving its attributes, like the publication date.

Source:

- Informe de la Gestión Financiera del Estado 2017. Link: <http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html>

- wget documentation. Link: <https://www.gnu.org/software/wget/>

Comment:

The 2017's report was available to the public on Mar. 19, 2018.

Peer Reviewer

Opinion: Agree

Comments: En el siguiente link tambien puede observarse que este informe fue puesto a disponibilidad del público el 19 de marzo de 2018 en la pagina web del Ministerio de Hacienda, debido a que en 2018 no estaba disponible aún la nueva version de la web de transparencia fiscal.

http://www7.mh.gob.sv/pmh/es/Temas/Ley_de_Acceso_a_la_Informacion_Publica/Apartado_Especial/Informe_de_la_Gestion_Financiera_del_Estado.html#PTFDGCG201701

Government Reviewer

Opinion: I choose not to review this question

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:

http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html#spy_PTFPG27

Source:

Informe de la Gestión Financiera del Estado 2017:

- Introducción. <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00010.pdf>

- Cap. 1: Resumen Ejecutivo sobre la Gestión Presupuestaria y Financiera del Estado. <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00011.pdf>

- Cap. 2: Resultados De La Ejecución Del Presupuesto General Del Estado Y De Presupuestos Especiales.

<http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00012.pdf>

- Cap. 3: Situación Financiera del Sector Público. <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00013.pdf>

- Cap. 4: Situación Presupuestaria y Financiera de Presupuestos Extraordinarios. <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00014.pdf>

- Cap. 5: Situación Presupuestaria y Financiera de los Fondos de Actividades Especiales. <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00015.pdf>

Comment:

No comments

Peer Reviewer

Opinion: Agree

Comments: En este link pueden acceder directamente a la sección de descarga de este informe, http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html#spy_PTFPG27

Government Reviewer

Opinion: Agree

IBP Comment

Se toma nota del link propuesto por el revisor y se ajusta la respuesta para incluir el link que lleva directamente al informe.

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:

c. No

Source:

- Informe de la Gestión Financiera del Estado 2017. Link: <http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html>

Comment:

The YER is published in PDF format. It can only be obtained in machine readable format through an information request.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 de la Gestión Financiera del Estado 2017. Link: <http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html>

Comment:

The YER is publicly available.

Peer Reviewer

Opinion: Agree

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 la Gestión Financiera del Estado 2017

Source:

- Informe de la Gestión Financiera del Estado 2017. Link: <http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html>

Comment:

No comments.

Peer Reviewer

Opinion: Agree

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:

- Informe de la Gestión Financiera del Estado 2017. Link: <http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html>

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

FY 2017

Source:

- Informe de examen especial relacionado al Informe de la Gestión Financiera del Estado por el período del 1 de enero al 31 de diciembre de 2017. Link: <http://www.cortedecuentas.gob.sv/index.php/es/resultado-del-proceso-de-fiscalizacion/informes-finales-de-auditoria/direccion-de-auditoria-1/2018?download=7844:informe-de-examen-especial-relacionado-al-informe-de-la-gestion-financiera-del-estado-presentado-por-el-ministerio-de-hacienda-a-la-asamblea-legislativa>
- Informe de examen especial relacionado al Informe de la Gestión Financiera del Estado por el período del 1 de enero al 31 de diciembre de 2017. Dirección alternativa: <https://alac.funde.org/docs/5c5b06703b775031c285ff02>

Comment:

The Audit Report to be reviewed is for the 2017 fiscal year.

El documento publicado no se considera un Informe de Auditoría pues no cumple con el nivel de detalle requerido. Es un certificado indicando la realización de la auditoría, pero no los detalles de la misma.

Peer Reviewer

Opinion: Agree

Comments: Conuerdo en que este informe es una certificación anual sobre la información incluida en las cuentas finales, y su adherencia a las leyes y procesos de manejo financiero y contabilidad del gobierno, y no incluye el detalle de los procedimientos de auditoria aplicados en este examen especial, la cual es una auditoria de cumplimiento normativo. Sin embargo este examen especial sigue lo establecido en la ley de la corte de cuentas, el artículo 5 numeral 15 le obliga a "practicar auditoría a los estados financieros del Organismo Ejecutivo, pronunciándose sobre la presentación y contenidos de los mismos" es decir solo pueden certificar que la información esta correcta y no les faculta a publicar los documentos de auditoria. Tambien cumple con el Art. 47 que dice que "los informes tendrán el contenido que los reglamentos y las normas de auditoria establezcan. Los hallazgos de auditoría, deberán relacionarse y documentarse, para efectos probatorios", es decir siempre que haya discrepancia, pero en este caso no las hay por eso no es necesario. Recomiendo revisar las normas de auditoria gubernamental aprobadas en 2018. file:///C:/Users/asesorbgf/Downloads/LEY_DE_LA_CORTE_DE_CUENTAS_DE_LA_REP%C3%9ABLICA.pdf

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

El parámetro para responder esta pregunta son las prácticas internacionales sobre el propósito y contenido esperado en un informe de auditoría. El informe elaborado por la Corte de Cuentas, si bien es cierto puede cumplir con sus normas internas y políticas de auditoría, no es compatible con los estándares y prácticas internacionales.

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:

d. Does not release to the public, or is released more than 18 months after the end of the budget year

Source:

- Informe de examen especial relacionado al Informe de la Gestión Financiera del Estado por el período del 1 de enero al 31 de diciembre de 2017.
Link: <http://www.cortedecuentas.gob.sv/index.php/es/resultado-del-proceso-de-fiscalizacion/informes-finales-de-auditoria/direccion-de-auditoria-1/2018?download=7844:informe-de-examen-especial-relacionado-al-informe-de-la-gestion-financiera-del-estado-presentado-por-el-ministerio-de-hacienda-a-la-asamblea-legislativa>

Comment:

The Audit Report is dated Jul. 18, 2018. The 2017 fiscal year ended on Dec. 31, 2017.

Peer Reviewer

Opinion: Agree

Comments: Se considera que el informe de auditoria no es revelado al público, pues el Informe de examen especial o auditoria de cumplimiento normativo relacionado al Informe de la Gestión Financiera del Estado es una certificación anual que realiza la Corte de Cuentas y no incluye el detalle de los procedimientos de auditoria aplicados en este examen especial. Es importante mencionar que este informe si cumple con lo establecido en la Ley de la Corte de Cuentas y las normas de auditoria Gubernamental, en donde no los mandata a publicar el detalle, especialmente cuando no hay discrepancia.

Government Reviewer

Opinion: I choose not to review this question

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:
00/00/2019

Source:
N/A

Comment:
No comments. El AR no se considera disponible al publico.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

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:
.

Source:
N/A

Comment:
No comments.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

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.cortedecuentas.gob.sv/index.php/es/resultado-del-proceso-de-fiscalizacion/informes-finales-de-auditoria/direccion-de-auditoria-1/2018?download=7844:informe-de-examen-especial-relacionado-al-informe-de-la-gestion-financiera-del-estado-presentado-por-el-ministerio-de-hacienda-a-la-asamblea-legislativa>

Source:

Comment:

Se incluye el link a lo que se considera un certificado de la realización de la auditoría, pero que conforme a la metodología de la OBS no se considera Informe de Auditoría.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments:

Government Reviewer

Opinion: I choose not to review this question

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:

d. Not applicable

Source:

Comment:

El AR no se considera disponible al publico.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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:

c. Produced for internal purposes/use only

Source:

- Informe de examen especial relacionado al Informe de la Gestión Financiera del Estado por el período del 1 de enero al 31 de diciembre de 2017.
Link: <http://www.cortedecuentas.gob.sv/index.php/es/resultado-del-proceso-de-fiscalizacion/informes-finales-de-auditoria/direccion-de-auditoria-1/2018?download=7844:informe-de-examen-especial-relacionado-al-informe-de-la-gestion-financiera-del-estado-presentado-por-el-ministerio-de-hacienda-a-la-asamblea-legislativa>

Comment:

Dado que se publica el certificado del AR, se entiende que un informe se produce para uso interno.

Peer Reviewer

Opinion: Agree

Comments: La Corte de Cuentas si publica el informe de examen especial relacionado al Informe de la Gestión Financiera del Estado, el cual cumple con lo establecido en el artículo 5 numeral 15 de la ley de la corte de cuentas y las normas de auditoria gubernamental, pero la Institución no revela al público el detalle de los procedimientos de auditoria aplicados ni los documentos de auditoria de este examen especial. Es recomendable consultar con la institución, posiblemente esta información puede ser solicitada a traves de la unidad de acceso a la información.

Government Reviewer

Opinion: I choose not to review this question

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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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 examen especial relacionado al Informe de la Gestión Financiera del Estado por el período del 1 de enero al 31 de diciembre de 2017

Source:

- Informe de examen especial relacionado al Informe de la Gestión Financiera del Estado por el período del 1 de enero al 31 de diciembre de 2017.
Link: <http://www.cortedecuentas.gob.sv/index.php/es/resultado-del-proceso-de-fiscalizacion/informes-finales-de-auditoria/direccion-de-auditoria-1/2018?download=7844:informe-de-examen-especial-relacionado-al-informe-de-la-gestion-financiera-del-estado-presentado-por-el-ministerio-de-hacienda-a-la-asamblea-legislativa>

Comment:

Lo que se publica es una certificación de que se hace la auditoría, por esa razón se incluye el link. Pero no se considera que esa certificación sea el Informe de Auditoría relevante conforme a la metodología de la OBS.

Se incluye en esta respuesta el nombre pues éste sería el documento que indica que se lleva a cabo una auditoría pero que no se publica y que se considera de uso interno.

Peer Reviewer
Opinion: Disagree
Suggested Answer:

Government Reviewer
Opinion: I choose not to review this question

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:
No comments

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

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). 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:
- Portal de Transparencia Fiscal. Link: <http://www.transparenciafiscal.gob.sv>
- Portal de Transparencia. Link: <https://www.transparencia.gob.sv>

Comment:
In "Portal de Transparencia" for each administrative unit there is a section for budgetary and financial information.

Peer Reviewer

Opinion: Agree

Comments: También el Banco Central de Reserva proporciona datos fiscales, los cuales estan en versión en excel y en series de datos, lo cual facilita su manejo. <https://www.bcr.gob.sv/bcrsite/?cat=1110&lang=es#ancla1001>

Government Reviewer

Opinion: Agree

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:

- Portal de Transparencia Fiscal. Datos Abiertos. Link: http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Datos_Abiertos.html

Comment:

Data for tax revenues and expenses can be downloaded as CSV files.

Peer Reviewer

Opinion: Agree

Comments: Igualmente en el portal del Banco Central de Reserva se pueden descargar bases de datos de ingresos y gastos en excel, solamente que utilizan la clasificación del FMI de 1986. <https://www.bcr.gob.sv/bcrsite/?cat=1110&lang=es#ancla1001>

Government Reviewer

Opinion: Agree

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:

- Portal de Transparencia Fiscal. Datos Abiertos. Link: http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Datos_Abiertos.html

Comment:

Data for tax revenues since 2010 and expenses since 2007 can be downloaded as CSV files.

Peer Reviewer

Opinion: Agree

Comments: Igualmente en el portal del Banco Central de Reserva se pueden descargar bases de datos de ingresos y gastos en excel, solamente que utilizan la clasificación del FMI de 1986. <https://www.bcr.gob.sv/bcrsite/?cat=1110&lang=es#ancla1001>

Government Reviewer

Opinion: Agree

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

Answer:

a. Yes

Source:

- Portal de Transparencia Fiscal. Link: <http://www.transparenciafiscal.gob.sv>

Comment:

Each section in the "Portal de Transparencia Fiscal" has visualizations to facilitate data interpretation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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:

- Ley Orgánica de Administración Financiera del Estado. Link: <http://www.jurisprudencia.gob.sv/busqueda/showFile.php?bd=2&data=DocumentosBoveda%2FD%2F2%2F1990-1999%2F1996%2F01%2F88A17.PDF&number=559639&fecha=11/01/1996&numero=LEY=ORGANICA=DE=ADMINISTRACION=FINANCIERA=DEL=ESTADO&cesta=0&singlePage=false%27>

- Ley Orgánica de la Corte de Cuentas. Link: <http://www.cortedecuentas.gob.sv/index.php/es/marco-normativo/ley-principal-que-rige-la-institucion?download=7770:ley-de-la-corte-de-cuentas-de-la-republica>

- Ley de Responsabilidad Fiscal. Link: http://www.transparenciafiscal.gob.sv/downloads/pdf/DINAFI02000001_D_L_533_Ley_de_Responsabilidad_Fiscal.pdf

Comment:

Only the fiscal responsibility law has explicit provisions on transparency and accountability. The get access to fiscal information in general, the access to public information law should be used.

Peer Reviewer

Opinion: Agree

Comments: Adicionalmente la Ley de Acceso a la Información Pública en su artículo 10 dice " El Ministerio de Hacienda deberá presentar y publicar semestralmente un informe sobre la ejecución presupuestaria del Estado, dentro de los treinta días siguientes a cada semestre....." ademas dice que "La información a que se refiere este artículo, deberá publicarse de forma que facilite su uso y comprensión y permita asegurar su claridad, veracidad, oportunidad y confiabilidad." y el art 16 que obliga a publicar los informes de auditoria en forma oficiosas. <http://www.fiscalia.gob.sv/wp-content/uploads/portal-transparencia/Ley-de-Acceso-a-la-Informacion-Publica.pdf> Ni la Ley Orgánica de Administración Financiera ni la Ley de la Corte de Cuentas contemplan mecanismos de participación ciudadana.

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 de Acceso a la Información Pública. Link: <https://transparencia.iaip.gob.sv/wp-content/uploads/2017/10/laip.pdf>

Comment:

In El Salvador there is only a law on access to public information. There is not a law on public participation.

Peer Reviewer

Opinion: Agree

Comments: La Ley de Acceso a la Información Pública en su artículo 10 dice " El Ministerio de Hacienda deberá presentar y publicar semestralmente un informe sobre la ejecución presupuestaria del Estado, dentro de los treinta días siguientes a cada semestre....." además dice que "La información a que se refiere este artículo, deberá publicarse de forma que facilite su uso y comprensión y permita asegurar su claridad, veracidad, oportunidad y confiabilidad." y el art 16 que obliga a publicar los informes de auditoría en forma oficiosa.

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:

- Proyecto de Presupuesto 2019. Sumario No. 3. Enlace: <http://www.transparenciafiscal.gob.sv/downloads/pdf/PROSUMARIO2019-20293.pdf>

Comment:

All expenses are classified by administrative unit. There are expenses that constitute general government obligations, like public debt service; those expenses are allocated under the ministry of finance.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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:

b. No, expenditures are not presented by functional classification.

Source:

Proyecto General de Presupuesto 2019. Sumario No. 4. Enlace: <http://www.transparenciafiscal.gob.sv/downloads/pdf/PROSUMARIO2019-20294.pdf>

Comment:

Expenditures are not presented by an standard functional classification. El Salvador's budgetary system uses a classification by management areas which is presented as a functional classification. However, the classification by management areas is too aggregated and do not commit for international standards.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. No, expenditures are not presented by functional classification.

Comments: La clasificación por áreas de gestión tiene el propósito de determinar y medir los impactos económicos y sociales que el Estado propicia en la economía y en la población del país, para ello han establecido 7 áreas de gestión, en cambio la clasificación funcional del gasto es un instrumento que organiza el gasto del sector público en función a la naturaleza de los servicios que prestan las instituciones gubernamentales a los ciudadanos. Por lo anterior ambas clasificaciones no son comparables, pues tienen finalidades diferentes. El Ministerio de Hacienda ha preparado una nueva versión del Manual de Clasificación de las Transacciones financieras, el cual contiene una clasificación funcional en base al MEFP 2001, y entrará en vigencia cuando se implemente el presupuesto por programas con enfoque de resultados (acuerdo ejecutivo N°485 del 26/04/17)

Government Reviewer

Opinion: Agree

IBP Comment

Se modifica la respuesta de A a B. En discusión entre el IBP y el investigador se definió concordar con el comentario del revisor externo referente a que no está disponible una clasificación funcional, sino por áreas de gestión. Esto también está en línea con el informe del IMF sobre El Salvador (2011 - <https://www.imf.org/en/Publications/CR/Issues/2016/12/31/El-Salvador-Report-on-Observance-of-Standards-and-Codes-Fiscal-Transparency-Module-24994>) y el informe PEFA sobre El Salvador (2019 - <https://pefa.org/node/206>).

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 or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

Answer:

b. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

Source:

Proyecto General de Presupuesto 2019. Sumario No. 4. Enlace: <http://www.transparenciafiscal.gob.sv/downloads/pdf/PROSUMARIO2019-20294.pdf>

Comment:

Expenditures are not presented by functional classification. El Salvador's budgetary system uses a classification by management areas which sometimes is referred as a functional classification. However, the classification by management areas is too aggregate and do not commit for international standards. Therefore, it cannot be considered a functional classification aligned with international standards.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

Comments: En El Salvador se encuentra vigente el Manual de clasificación para la transacciones financieras del sector público aprobado en junio de 1998, el cual contiene una clasificación presupuestaria de ingresos y gastos, clasificación económica, institucional por áreas de gestión, clasificación por fuentes y recursos y clasificación geográfica; es decir no hay una clasificación funcional ni similar a esta.

<http://www.transparenciafiscal.gob.sv/downloads/pdf/DC4757.pdf>

Government Reviewer

Opinion: Agree

Comments: La reforma al presupuesto en El Salvador contempla la implementación del Presupuesto por Programas con Enfoque de Resultados, donde se establece la aplicación de la clasificación Clasificación Funcional del Gasto Público, lo que permitirá organizar el gasto en función a la naturaleza de los servicios que proporcionan las instituciones, lo cual será compatible con los estándares internacionales.

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:

Proyecto de Presupuesto 2019. Sumario No. 5. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PROSUMARIO2019-20295.pdf>

Comment:

All expenditures are classified in economic terms.

Peer Reviewer

Opinion: Agree

Comments: El proyecto de presupuesto presenta su clasificación económica de ingresos y gastos acorde al siguiente manual.

<http://www.transparenciafiscal.gob.sv/downloads/pdf/DC4757.pdf>

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:

Proyecto de Presupuesto 2019. Sumario No. 5. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PROSUMARIO2019-20295.pdf>

Comment:

The economic classification of expenses used by El Salvador government is compatible with international standards.

Peer Reviewer

Opinion: Agree

Comments: Esta clasificación ésta acorde al Manual de Estadísticas de la Finanzas públicas en su versiones 1986 y 2001

Government Reviewer

Opinion: Agree

IBP Comment

Versión 1986 del Manual está disponible en <https://www.imf.org/external/pubs/ft/gfs/manual/1986/eng/pdf/ch4a.pdf>

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:

As an example: Proyecto de Presupuesto del Ramo de Educación 2019. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PROPRESU2019-20335.pdf>

Este nivel de detalle se puede ver para los distintos ramos.

Comment:

Expenditures under administrative units are grouped by "budgetary units" (unidades presupuestarias) and "lines of work" (líneas de trabajo). This grouping scheme is used to link expenditures to specific administrative sub-units, functions, and programs (in the most accepted use of the term). Every budgetary unit has an objective and a responsible sub-unit.

Peer Reviewer

Opinion: Agree

Comments: El Salvador no tiene un presupuesto por programas a diferencia de otros países, sin embargo si se presenta información de diferentes programas específicos.

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:

d. No, multi-year expenditure estimates are not presented by any expenditure classification.

Source:

- Mensaje del Proyecto de Presupuesto 2019. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>
- Marco Fiscal de Mediano Plazo 2018-2028. <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-PPX-2018-20553.pdf>

Comment:

El Salvador's government uses a medium-term fiscal framework which has expenditure estimations for ten years. However, the executive budget proposal does not make a relationship between its expenditure estimations and those contained in the medium term fiscal framework.

Peer Reviewer

Opinion: Agree

Comments: Efectivamente en el proyecto de presupuesto no hay proyecciones de mediano plazo, sin embargo con la entrada en vigencia del presupuesto por resultados se implementará el Marco de Gastos de Mediano plazo (MGMP), el cual presentará información para cuatro años. Se comparte link con el manual del MGPM elaborado por el Ministerio de Hacienda y la giz de Alemania http://www.transparenciafiscal.gob.sv/downloads/pdf/DC6037_Manual_del_Marco_de_Gastos_de_Mediano_Plazo_edicion_01.pdf

Government Reviewer

Opinion: Agree

Comments: La reforma que se implementa al presupuesto público en El Salvador, tiene dentro de sus principales pilares enmarcar el presupuesto con un enfoque multianual, cuya visión es abordar la presupuestación en un horizonte de cuatro años.

Researcher Response

Se concuerda con los comentarios de los revisores en cuanto a las proyecciones de reforma en la metodología presupuestaria, la que al entrar en vigor permitirá la incorporación de proyecciones multianuales en los proyectos de presupuesto.

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:
None of the above

Source:
- Mensaje del Proyecto de Presupuesto 2019. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>
- Marco Fiscal de Mediano Plazo 2018-2028. <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-PPX-2018-20553.pdf>

Comment:
El Salvador's government uses a medium-term fiscal framework which has expenditure estimations for ten years. However, the executive budget proposal does not make a relationship between its expenditure estimations and those contained in the medium term fiscal framework.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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 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 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:
- Mensaje del Proyecto de Presupuesto 2019. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>
- Marco Fiscal de Mediano Plazo 2018-2028. <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-PPX-2018-20553.pdf>

Comment:
El Salvador's government uses a medium-term fiscal framework which has global expenditure estimations for ten years. Expenditure estimations by program are not generated. The executive budget proposal does not make a relationship between its expenditure estimations by program and those contained in the medium term fiscal framework.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: Con la implementación del modelo de Presupuesto por Programas con Enfoque de Resultados, contemplado dentro de la reforma al Presupuesto Público en El Salvador, se implantará la perspectiva de mediano plazo, lo cual permitirá estimaciones multianuales para los programas.

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:

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

Source:

- Proyecto de Presupuesto 2019. Sección II. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PROSUMARIO2019-20301.pdf>

Comment:

All tax revenue estimations are presented by individual sources of tax revenue.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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:

- Proyecto de Presupuesto 2019. Sección II. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PROSUMARIO2019-20301.pdf>

Comment:
All non-tax revenue estimations are presented by individual sources.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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:
b. No, multi-year estimates of revenue are not presented by category.

Source:

- Mensaje del Proyecto de Presupuesto 2019. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>
- Marco Fiscal de Mediano Plazo 2018-2028. <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-PPX-2018-20553.pdf>
- Proyecto de Presupuesto 2019. Sección II. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PROSUMARIO2019-20301.pdf>

Comment:

El Salvador's government uses a medium-term fiscal framework which has global revenue estimations for ten years. The executive budget proposal does not make any relationship between its revenue estimations by category and those contained in the medium term fiscal framework.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: No obstante que el Proyecto de Presupuesto 2019 estableció únicamente estimaciones de ingresos para un año, las cuales se resumieron en el Mensaje del Proyecto de Presupuesto 2019, las mismas en cuanto a la categoría de clasificación económica son compatibles con el Marco Fiscal de Mediano Plazo (MFMP), no así con la perspectiva plurianual que tiene las estimaciones de MFMP.

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:

d. No, multi-year estimates for individual sources of revenue are not presented.

Source:

- Mensaje del Proyecto de Presupuesto 2019. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>
- Marco Fiscal de Mediano Plazo 2018-2028. <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-PPX-2018-20553.pdf>
- Proyecto de Presupuesto 2019. Sección II. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PROSUMARIO2019-20301.pdf>

Comment:

El Salvador's government uses a medium-term fiscal framework which has global revenue estimations for ten years. The executive budget proposal does not make any relationship between its revenue estimations by individual sources and those contained in the medium term fiscal framework.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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:

- Mensaje del Proyecto de Presupuesto 2019. pp. 19-20. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

The Executive Budget Proposal indicates the amount of net new borrowing required (cuadro 2, p. 20) and the amount of interest to pay (p. 19). The total debt outstanding at the end of the budget year is not presented.

Peer Reviewer

Opinion: Agree

Comments: Con respecto al comentario del investigador tengo algunas consideraciones: la cantidad de nuevos préstamos netos requeridos durante el año presupuestario no se presenta en el cuadro 2 de la página 20, pues los requerimientos de nuevos préstamos se incluyen en la clasificación del ingreso y no del gasto, en ese sentido la información se puede encontrar en la página 17 literal "c" financiamiento. Es importante mencionar que ese año el Gobierno solo considero la colocación de títulos valores y no contratación de nuevos préstamos. Con respecto a los pagos de intereses sobre la deuda pendiente para el año presupuestario, se puede encontrar la información en los Gastos corrientes, en el rubro Gastos Financieros y Otros

página 19.

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:

- Mensaje del Proyecto de Presupuesto 2019. p. 19. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

The Executive Budget Proposal indicates the amount of net new borrowing required and the amount of interest payments. The total debt outstanding at the end of the budget year is not presented.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

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:

- Mensaje del Proyecto de Presupuesto 2019. p. 19. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

Information related to composition of total debt outstanding is not presented.

Peer Reviewer

Opinion: Agree

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 presented in the Executive's Budget Proposal:

Answer:

None of the above

Source:

- Mensaje del Proyecto de Presupuesto 2019. p. 19. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

Information related to composition of total debt outstanding is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

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:

c. Yes, information is presented, but it excludes some core elements.

Source:

- Mensaje del Proyecto de Presupuesto 2019. p. 14-15. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

The Executive Budget Proposal only refers to the estimated GDP level (PIB nominal) for the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for the macroeconomic forecast.

Comments: Cuando se presentó el Proyecto de Presupuesto 2019 a la Asamblea Legislativa se adjunto de forma complementaria el Marco Fiscal de Mediano y Largo Plazo, el cual contempla información esencial para el pronóstico macroeconómico, como son el PIB Nominal; tasa de inflación y la tasa de crecimiento real del PIB. <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-PPX-2018-20553.pdf>

Researcher Response

El Marco Fiscal de Mediano Plazo también está disponible para el público, pero es un documento que no forma parte de la propuesta de presupuesto. En el mensaje del presupuesto este documento o su actualización no es citado explícitamente como la base de supuestos macroeconómicos en que se fundamentan las estimaciones de ingresos y gastos. Se sugiere mantener la respuesta en "c".

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

Source:

- Mensaje del Proyecto de Presupuesto 2019. p. 14-15. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

The Executive Budget Proposal only refers to the estimated GDP level for the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

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:

- Mensaje del Proyecto de Presupuesto 2019. p. 14-15. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

The Executive Budget Proposal only refers to the estimated GDP level for the budget year. Any information related to different macroeconomic assumptions is not presented.

Peer Reviewer

Opinion: Agree

Comments: Revisar el comentario del investigador, information related to different macroeconomic assumptions is not presented.

Government Reviewer

Opinion: Agree

IBP Comment

Se toma nota del comentario del revisor externo y se ajusta el comentario del investigador.

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:

d. No, information that shows how new policy proposals affect expenditure is not presented.

Source:

- Mensaje del Proyecto de Presupuesto 2019. p. 21. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

Some information that shows how policy proposals affect expenditures is presented, but not in a complete and systematic way. As an example, in the cited section, some policies are identified for the estimation of social sector expenditures, but it is not possible to identify which policies are new.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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:

d. No, information that shows how new policy proposals affect revenues is not presented.

Source:

- Mensaje del Proyecto de Presupuesto 2019. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

Information that shows how new policy proposals affect revenues is not presented.

En el documento "Mensaje Presupuestario" (p. 11) se menciona que uno de los objetivos en materia de política de ingresos es aumentar la recaudación tributaria, en particular el coeficiente de la tributación con respecto al PIB. Sin embargo, en el documento no se explica por medio de que políticas o medidas específicas tal objetivo será logrado.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

Comments: En el Mensaje del Proyecto de presupuesto, página 15 y 16 en el apartado de "Ingresos Tributarios" se identifica por cada fuente de ingreso (IVA, RENTA, Aranceles e impuestos específicos) el incremento en la recaudación con respecto al año anterior. Para cada caso se explica

las razones que motivan el incremento, por ejemplo en Renta "el incremento responde al rendimiento natural del impuesto e incluye lo que se proyecta obtener en concepto de implementación de medidas administrativas y otras orientadas a promover el cumplimiento de la normativa tributaria", por lo anterior recomiendo una calificación de "c"

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

Comments: En el Mensaje del Proyecto de Presupuesto 2019 se estableció dentro de las diferentes líneas de acción de la política de ingresos, algunas medidas que permitirán en el 2019 aumentar la recaudación tributaria, entre las cuales se pueden mencionar: • impulsar medidas de eficiencia administrativa y planes de fiscalización y anti-evasión, • Consolidar un régimen tributario especial que facilite el cumplimiento de las obligaciones tributarias de las micro y pequeñas empresas, • Mejorar los sistemas informáticos, el registro de contribuyentes, el cruce y la verificación de información.

Researcher Response

Respecto a los comentarios del peer review y del government review, los citados son medidas generales que permanentemente (no se puede afirmar que sea nuevas medidas de política) están en los documentos sobre objetivos y metas tributarias, como mejorar la eficiencia administrativa, consolidación del régimen tributario, etc. Sin embargo, en los documentos no se hace una relación de medidas de política específicas y relación de las mismas con el incremento en la recaudación tributaria, por lo que no se puede hacer una atribución causal que sea razonable entre esas medidas generales y el aumento de los ingresos. Sugiero mantener la respuesta en "d".

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:

b. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

Source:

Mensaje del Proyecto de Presupuesto 2019. Cuadros 1 (p. 15) y 2 (p. 20), anexos 4 y 5 (pp. 39-40) y anexo 8 (p. 45).
<http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

Expenditure estimates for BY-1 are presented by economic, administrative, and functional classification.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

Comments: No se presenta información por la clasificación funcional, la clasificación por áreas de gestión tiene el propósito de mostrar los impactos económicos y sociales de la acción del Estado, lo cual es muy diferente al propósito de una clasificación funcional que tiene por objetivo mostrar el gasto del sector público en función a la naturaleza de los servicios que prestan las instituciones a los ciudadanos.

Government Reviewer

Opinion: Agree

IBP Comment

Se modifica la respuesta de A a B. En discusión entre el IBP y el investigador se definió concordar con el comentario del revisor externo referente a que no está disponible una clasificación funcional, sino por áreas de gestión. Esto también está en línea con el informe del IMF sobre El Salvador (2011 - <https://www.imf.org/en/Publications/CR/Issues/2016/12/31/El-Salvador-Report-on-Observance-of-Standards-and-Codes-Fiscal-Transparency-Module-24994>) y el informe PEFA sobre El Salvador (2013 - https://pefa.org/sites/default/files/assessments/reports/SV-Aug13-PFMPR-Public_0.pdf).

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:

d. No, expenditures are not presented by program for BY-1.

Source:

- Mensaje del Proyecto de Presupuesto 2019. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

Expenditures by program are not presented for BY-1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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:

Informe de seguimiento y evaluación de los resultados presupuestarios del Gobierno Central al mes de agosto de 2018.
<http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20290.pdf> (ver Tabla en página 10)

Comment:

The Executive Budget Proposal 2019 was presented containing a report about updated expenditure levels for BY-1

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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:

b. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

Source:

Mensaje del Proyecto de Presupuesto 2019. Cuadros 1 (p. 15) y 2 (p. 20) y anexo 4, 5, y 8 (pp. 39-40).
<http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

Expenditure estimates for BY-2 are presented by economic, administrative, and functional classification.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

Comments: No se presenta información por clasificación funcional, la clasificación por áreas de gestión no es similar ni relacionada a una clasificación funcional, tienen finalidades diferentes.

Government Reviewer

Opinion: Agree

IBP Comment

Se modifica la respuesta de A a B. En discusión entre el IBP y el investigador se definió concordar con el comentario del revisor externo referente a que no está disponible una clasificación funcional, sino por áreas de gestión. Esto también está en línea con el informe del IMF sobre El Salvador (2011 - <https://www.imf.org/en/Publications/CR/Issues/2016/12/31/El-Salvador-Report-on-Observance-of-Standards-and-Codes-Fiscal-Transparency-Module-24994>) y el informe PEFA sobre El Salvador (2013 - https://pefa.org/sites/default/files/assessments/reports/SV-Aug13-PFMPR-Public_0.pdf).

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:

Administrative classification

Economic classification

Source:

Mensaje del Proyecto de Presupuesto 2019. Cuadros 1 (p. 15) y 2 (p. 20) y anexo 4, 5, 8 (pp. 39-40)
<http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

Expenditure estimates for BY-2 are presented by economic, administrative, and functional classification.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Administrative classification Economic classification

Comments: La clasificación por áreas de gestión no puede considerarse una clasificación funcional, tienen finalidades diferentes.

Government Reviewer

Opinion: Agree

IBP Comment

En discusión entre el IBP y el investigador se definió concordar con el comentario del revisor externo referente a que no está disponible una clasificación funcional, sino por áreas de gestión. Esto también está en línea con el informe del IMF sobre El Salvador (2011 - <https://www.imf.org/en/Publications/CR/Issues/2016/12/31/El-Salvador-Report-on-Observance-of-Standards-and-Codes-Fiscal-Transparency-Module-24994>) y el informe PEFA sobre El Salvador (2013 - https://pefa.org/sites/default/files/assessments/reports/SV-Aug13-PFMPR-Public_0.pdf).

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 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-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:

c. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

Source:

- Mensaje del Proyecto de Presupuesto 2019. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

Expenditures by program are not presented for BY-2.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

Comments: En el mensaje del proyecto de presupuesto, en el anexo 5 (pág. 40 y 41) si se presenta los gastos de programas individuales para más de un año antes del año presupuestado (2017), específicamente en el Ramo de Hacienda, por ejemplo: Programa de Erradicación de la Pobreza, Prevención de la Violencia y Compensación a Víctimas del Conflicto Armado Interno, Programa de Rehabilitación del Sector Agropecuario, etc.

Government Reviewer

Opinion: Agree

Researcher Response

Atendiendo el comentario del revisor independiente, se sugiere cambiar la respuesta de "d" a "c" debido a que para el caso del Ministerio de Hacienda se citan desagregaciones de la unidad administrativa (las cuales pueden ser consideradas programas) para el año BY-2.

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:

Se presenta información de ejecución para el año fiscal 2017. Mensaje del Proyecto de Presupuesto 2019. Cuadros 1 (p. 15) y 2 (p. 20) y anexo 4 y 5 (pp. 39-40). <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

Actual expenditure outcomes are presented for BY-2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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:

Mensaje del Proyecto de Presupuesto 2019. Anexo 2 (p. 37). <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

The Executive's Budget Proposal present revenue by category for BY-1.

Peer Reviewer

Opinion: Agree

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:

Mensaje del Proyecto de Presupuesto 2019. Anexo 2 (p. 37). <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

Individual sources of revenue are presented for BY-1 in the Executive's Budget Proposal, except for non-taxes and other revenue.

Peer Reviewer

Opinion: Agree

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:

Informe de seguimiento y evaluación de los resultados presupuestarios del Gobierno Central al mes de agosto de 2018. Anexo 1 (p. 18).
<http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20290.pdf>

Comment:

The Executive's Budget Proposal for 2019 was accompanied by a report with updates budgetary outcomes for 2018. In this report, revenue estimates for BY-1 have been updated from the original enacted levels.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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:

Mensaje del Proyecto de Presupuesto 2019. Anexo 2 (p. 37). <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

Revenues by category for BY-2 are presented in the Executive's Budget Proposal 2019.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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

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 are presented for BY-2 and prior years.

Source:

Mensaje del Proyecto de Presupuesto 2019. Anexo 2 (p. 37). <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

Individual sources of revenue for BY-2 are presented in the Executive's Budget Proposal, except for non-tax and other revenue sources.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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:

Mensaje del Proyecto de Presupuesto 2019. Anexo 2 (p. 37). <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

Revenues reflecting actual outcomes for BY-2 are presented in the Executive's Budget Proposal

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

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:

- Mensaje del Proyecto de Presupuesto 2019. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

Information related to composition of debt composition for BY-1 is not presented.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements.

Comments: En el Informe de Seguimiento y Evaluación de los Resultados Presupuestarios del Gobierno Central al mes de agosto 2018, tanto en la página 8, así como en la parte de ejecución de gastos, donde se muestra información para el año BY-1 sobre el pago de intereses de la deuda y la amortización de la deuda. Además se incluye información sobre si es deuda externa o interna. No incluye tasas de interés por eso la calificación debe ser "c". <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20290.pdf>

Government Reviewer

Opinion: Agree

Researcher Response

En relación con el comentario del revisor, el Informe de Seguimiento y Evaluación de los Resultados Presupuestarios del Gobierno Central no es parte de la propuesta de presupuesto, sino un informe in-year (el cual ha sido evaluado en otra parte del cuestionario). Sin embargo, en el Presupuesto van indicados los montos de nueva deuda a contratar, la amortización de capital a efectuar y los intereses que se pagarán durante el ejercicio fiscal (ver anexos del Mensaje del Presupuesto). Por ello se sugiere cambiar la respuesta de "d" a "c".

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:

- Mensaje del Proyecto de Presupuesto 2019. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

- Ministerio de Hacienda: Estadísticas básicas sobre las finanzas públicas a junio de 2018. Enlace:

<http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-ET-2018-20238.pdf>

Comment:

Information about government debt figures is not presented in the Executive's Budget Proposal.

En el documento "Estadísticas básicas sobre las finanzas públicas a junio de 2018" (pp. 55-57), se presenta el estado de la deuda pública, con cifras actualizadas hasta junio de 2018. Sin embargo, tales datos no son citados en la propuesta de presupuesto que el Ejecutivo presenta a la Asamblea Legislativa.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: En el informe de seguimiento que se entrega con el proyecto de presupuesto, solo se presenta información para el año BY-1, por ello considero que debe ser "e", ya que la calificación "d" indica que no se presenta en general información sobre la deuda.

Government Reviewer

Opinion: Agree

Researcher Response

Se toma nota de la observación del revisor. El documento referido no es citado ni forma parte de la propuesta de presupuesto (aunque se entregue a los diputados como parte de los informes periódicos de ejecución del gasto). Además, se trata de un informe producido a mitad del año de sumario del estado de las finanzas públicas, es decir no con cifras actualizadas a la fecha de entrega de la propuesta (finales de septiembre).

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.library.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:

- Mensaje del Proyecto de Presupuesto 2019. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

Information on extra-budgetary funds is not included in the Executive's Budget Proposal.

Peer Reviewer

Opinion: Agree

Comments: Esta información se presenta en otros informes elaborados por la Dirección General de Contabilidad Gubernamental, que es el Informe sobre la Gestión Financiera del Estado.

Government Reviewer

Opinion: Agree

Researcher Response

En efecto, esta información se publica en otros documentos los cuales han sido evaluados en otras partes del cuestionario, como lo es el informe de fin de año. Se sugiere mantener las respuesta en "d" porque la información en cuestión no se incluye en la propuesta de presupuesto.

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:

- Mensaje del Proyecto de Presupuesto 2019. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

Information on extra-budgetary funds is not included in the Executive's Budget Proposal. Therefore, any consolidated basis presentation is included.

Peer Reviewer

Opinion: Agree

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:

b. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

Source:

- Mensaje del Proyecto de Presupuesto 2019. pp. 22, 30. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>
- Proyecto de Presupuesto del Ministerio de Hacienda 2019, unidad presupuestaria 09, Financiamiento a Gobiernos Municipales. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PROPRESU2019-20325.pdf>

Comment:

By law, eight percent from current revenues are destined to local governments. Those transfers are allocated under ministry of finance's budget. A narrative on those transfers also is included in the Executive's Budget Proposal. However, the amount that correspond to each local government is not indicated.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

Comments: En el Proyecto de Presupuesto se incluyen todas las transferencias intergubernamentales, en este caso las que efectúa el Gobierno Central hacia los Gobiernos Municipales (FODES) no hay más niveles de gobierno, los fondos están asignados en el Ramo de Hacienda y se transfieren a través del ISDEM (descentralizada), e indica que se van a destinar para seguir fortaleciendo el desarrollo de proyectos y programas orientados a la atención de las necesidades esenciales en salud, educación e infraestructura a nivel local. Debido a que la exposición narrativa que se incluye en el presupuesto sobre tales transferencias no es extensa se recomienda una calificación de b, en lugar de c.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

Comments: En el presupuesto se incluyen todos los recursos que serán transferidos a las diferentes instituciones públicas, los cuales se asignan en las respectivas instituciones que transferirán dichos recursos. La distribución de los montos que se asignan a los Gobiernos Locales es competencia del Instituto Salvadoreño para el Desarrollo Municipal (ISDEM), lo cual se efectúa según los criterios establecidos en los Arts. 1, 2 y 4 de la Ley de Creación del Fondo para el Desarrollo Económico y Social de los Municipios.

https://www.asamblea.gob.sv/sites/default/files/documents/decretos/171117_072901100_archivo_documento_legislativo.pdf

Researcher Response

Atendiendo los comentarios de los revisores y en comparación con OBS 2017 se sugiere cambiar la respuesta a "b".

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)*
- *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:

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Source:

- Mensaje del Proyecto de Presupuesto 2019. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

The Executive's Budget Proposal only has financial data and narratives. Therefore, other displays of expenditures are not presented.

Cabe mencionar que en la p. 40 (Anexo No. 5) del mensaje del proyecto de Presupuesto se desagregan algunos programas orientados a la atención de la pobreza, pero la misma no presenta desagregaciones alternativas, por ejemplo según características demográficas de los grupos a beneficiar.

Peer Reviewer

Opinion: Agree

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:

None of the above

Source:

- Mensaje del Proyecto de Presupuesto 2019. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

The Executive's Budget Proposal only has financial data and narratives. Therefore, other displays of expenditures are not presented.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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:

b. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

Source:

Proyecto de Presupuesto del Ministerio de Obras Públicas, Transporte y Vivienda 2019. Unidad Presupuestaria 05, línea de trabajo "Administración Nacional de Acueductos y Alcantarillados". <http://www.transparenciafiscal.gob.sv/downloads/pdf/PROPRESU2019-20341.pdf>

Comment:

Among public corporations, for 2019 only the water administration has assigned a transfer from the central government. It is detailed under the ministry of public works' budget proposal. It does not include a narrative discussion on that transfer.

El Salvador solo tiene cuatro empresas públicas, de las cuales solo la administración de agua potable recibe transferencias del gobierno central. Las otras empresas públicas cubren sus operaciones con ingresos propios.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

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:

- Mensaje del Proyecto de Presupuesto 2019. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

The Executive's Budget Proposal 2019 does not include data or information on quasi-fiscal activities.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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:

- Mensaje del Proyecto de Presupuesto 2019. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

Data or information on financial assets is not presented in the Executive's Budget Proposal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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:

- Mensaje del Proyecto de Presupuesto 2019. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

Data or information on non-financial assets is not presented in the Executive's Budget Proposal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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:

d. No, estimates of expenditure arrears are not presented.

Source:

- Mensaje del Proyecto de Presupuesto 2019. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

Data or information on expenditure arrears is not presented in the Executive's Budget Proposal.

Peer Reviewer

Opinion: Agree

Comments: Estas obligaciones devengadas y pendientes de pago existentes al término del ejercicio fiscal anterior, y cuya cancelación se estima efectuar en el periodo presupuestario en el cual se proyecta ejecutar, no tiene expresión presupuestaria, más bien contable.

Government Reviewer

Opinion: I choose not to review this question

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:

d. No, information related to contingent liabilities is not presented.

Source:

- Mensaje del Proyecto de Presupuesto 2019. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

Information on contingent liabilities is not presented in the Executive's Budget Proposal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

- Mensaje del Proyecto de Presupuesto 2019. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>
- Marco Fiscal de Mediano Plazo 2018-2028. <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-PPX-2018-20553.pdf>

Comment:

El Salvador's government has a medium-term fiscal framework for 2018-2028. However, data from the medium-term framework is not linked in the Executive's Budget Proposal.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

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:

a. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

Source:

Proyecto de Presupuesto 2019. Sumario II. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PROSUMARIO2019-20301.pdf>

Comment:

Estimates of all sources of donor assistance are presented with narrative discussions on each source.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

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:

c. Yes, information is presented, but it excludes some core elements or some tax expenditures.

Source:

- Mensaje del Proyecto de Presupuesto 2019. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>
- Marco Fiscal de Mediano Plazo 2018-2028. Capítul 9. <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-PPX-2018-20553.pdf>
- Proyecto de Presupuesto del Ramo de Hacienda 2019. Enlace: <http://www.transparenciafiscal.gob.sv/downloads/pdf/PROPRESU2019-20325.pdf>

Comment:

El Salvador's government has a medium-term fiscal framework which include estimations on tax expenditure. However, data from the medium-term framework on tax expenditure is not presented in the Executive's Budget Proposal. The exceptions are two lines for tax payment returns that are included in the proposal of the Minister of Finance's budget (13-05 Devolución de IVA a exportadores y 05-09 Devolución de impuesto sobre la renta).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

Source:

- Proyecto de Presupuesto 2019. Sumario II. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PROSUMARIO2019-20301.pdf>
- Mensaje del Proyecto de Presupuesto 2019. pp. 17-18. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

In El Salvador earmarked revenues are called special contributions. All earmarked revenues are presented in the Executive's Budget Proposal, along with a narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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:

- Mensaje del Proyecto de Presupuesto 2019. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

The Executive's Budget Proposal makes a relationship among new and existing policies, but specific links on financial allocations are not presented.

Peer Reviewer

Opinion: Agree

Comments: Cuando se implemente el presupuesto por programas será posible visualizar una vinculación entre la planificación y el presupuesto, debido a que los nuevos programas presupuestarios estarán vinculados con el plan de gobierno a través de una tabla de resultados finales. Ver guía metodológica para el diseño de programas presupuestarios, elaborada por el Ministerio de Hacienda y la Cooperación Alemana http://www.transparenciafiscal.gob.sv/downloads/pdf/DC4585_Guia_Metodologica_para_la_Identificacion_y_Disenio_de_Programas_Presupuestarios.pdf

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:

- Mensaje del Proyecto de Presupuesto 2019. pp. 6-10. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

Information on priorities of the five-year development plan are on the top of the Executive's Budget Proposal presentation, but it is not specific on the link with budget allocations for the budget's year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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:

- Mensaje del Proyecto de Presupuesto 2019. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

The Executive's Budget Proposal is presented only in financial terms.

Peer Reviewer

Opinion: Agree

Comments: La actual manera de presupuestar en El Salvador no utiliza indicadores de desempeño, por lo cual no es posible obtener información física o no financiera.

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:

- Mensaje del Proyecto de Presupuesto 2019. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

The Executive's Budget Proposal is presented only in financial terms.

Peer Reviewer

Opinion: Agree

Comments: La actual manera de presupuestar en El Salvador no utiliza indicadores de desempeño, por lo cual no es posible obtener información física o no financiera

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:

- Mensaje del Proyecto de Presupuesto 2019. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

The Executive's Budget Proposal is presented only in financial terms.

Peer Reviewer

Opinion: Agree

Comments: La actual manera de presupuestar en El Salvador no utiliza indicadores de desempeño, por lo cual no es posible obtener información física o no financiera

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 for 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 and 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:

- Mensaje del Proyecto de Presupuesto 2019. pp. 7-8, 21-23. <http://www.transparenciafiscal.gob.sv/downloads/pdf/PRORESUMEN2019-20289.pdf>

Comment:

Main policies intended to benefit most impoverished population are presented. However specific estimates for them are not included in the most of the cases in the Executive's Budget Proposal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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:

- Política Presupuestaria 2019 (Jun. 2018). p. 23. Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-POL-2018-20172.pdf>

Comment:

A timetable for formulating the Executive's Budget Proposal is released to the public.

Peer Reviewer

Opinion: Agree

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:

b. Yes, the core information is presented for the macroeconomic forecast.

Source:

- Política Presupuestaria 2019 (Jun. 2018). p. 5. Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-POL-2018-20172.pdf>

Comment:

Information only include nominal GDP level, inflation rate, and real GDP growth, but it does not include interest rates.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for the macroeconomic forecast.

Comments: Según la metodología "La respuesta "b" también se acepta si uno de los elementos centrales no se presenta pero se presenta información adicional más allá de los elementos centrales" en este caso la política presupuestaria incluye información sobre el comportamiento de las exportaciones e importaciones de bienes y servicios, variables importantes para conocer el entorno económico de El Salvador.

Government Reviewer

Opinion: Agree

IBP Comment

La respuesta se ha modificado a B dada la información adicional disponible.

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:

b. Yes, the core information is presented for the government's expenditure policies and priorities.

Source:

- Política Presupuestaria 2019 (Jun. 2018). p. 5-15, 17-18, 20. Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-POL-2018-20172.pdf>

Comment:

The Pre-budget Statement includes a discussion on national and sectorial priorities with estimates of the global level of expenditures classified in economic terms.

A diferencia del documento revisado en el OBS 2017, en pre-budget revisado para esta edición además de la discusión sobre las políticas y prioridades incluye una estimación de los gastos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

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:

b. Yes, the core information is presented for the government's revenue policies and priorities.

Source:

- Política Presupuestaria 2019 (Jun. 2018). pp. 16-17, 20. Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-POL-2018-20172.pdf>

Comment:

A discussion on the main revenue policies and priorities with global estimates are presented in the Pre-budget Statement.

A diferencia del citado en el OBS 2017, el pre-budget revisado en esta edición incluye las estimaciones preliminares de ingresos.

Peer Reviewer

Opinion: Agree

Comments: Si contiene una explicación de la política de ingresos, así como la estimación de ingresos totales y tributarios, sin embargo no se refleja una vinculación o explicación narrativa sobre como estas políticas de ingresos impactaran la recaudación.

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:

c. Yes, one of the three estimates related to government borrowing and debt are presented.

Source:

- Política Presupuestaria 2019 (Jun. 2018). p. 20. Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-POL-2018-20172.pdf>

Comment:

Only net borrowing needed for the upcoming year, cited as global deficit, is presented in the Pre-budget Statement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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:

- Política Presupuestaria 2019 (Jun. 2018). p. 20. Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-POL-2018-20172.pdf>

- Marco Fiscal de Mediano Plazo 2018-2028. <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DPEF-PPX-2018-20553.pdf>

Comment:

Expenditure estimates for a multi-year period are not presented in the Pre-budget Statement. Those estimates are include in the medium-term fiscal framework 2018-2028, but they are not included/updated in the Pre-Budget Statement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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:

b. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

Source:

Presupuesto General del Estado 2018. Sumario No. 4. <http://www.transparenciafiscal.gob.sv/downloads/pdf/LEYSUMARIO2018-733.pdf>

Comment:

Expenditures are not presented by a standard functional classification. El Salvador's budgetary system uses a classification by management areas which is presented as a functional classification.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

Comments: El presupuesto público está distribuido por áreas de gestión y por instituciones públicas, a fin de determinar y medir los impactos económicos y sociales que el Estado propicia en la economía y en la población del país, lo cual es diferente a la finalidad de un clasificador funcional, ya que este agrupa funciones no instituciones. Por ejemplo una misma institución puede estar vinculada a varias funciones, lo cual no es posible en un clasificador de áreas de gestión.

Government Reviewer

Opinion: Agree

IBP Comment

Se modifica la respuesta de A a B. En discusión entre el IBP y el investigador se definió concordar con el comentario del revisor externo referente a que no está disponible una clasificación funcional, sino por áreas de gestión. Esto también está en línea con el informe del IMF sobre El Salvador (2011 - <https://www.imf.org/en/Publications/CR/Issues/2016/12/31/El-Salvador-Report-on-Observance-of-Standards-and-Codes-Fiscal-Transparency-Module-24994>) y el informe PEFA sobre El Salvador (2013 - https://pefa.org/sites/default/files/assessments/reports/SV-Aug13-PFMPR-Public_0.pdf).

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification

Economic classification

Source:

- Presupuesto General del Estado 2018. Sumario No. 4. <http://www.transparenciafiscal.gob.sv/downloads/pdf/LEYSUMARIO2018-733.pdf>

- Presupuesto General del Estado. Sumario 5. <http://www.transparenciafiscal.gob.sv/downloads/pdf/LEYSUMARIO2018-734.pdf>

Comment:

No comments.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Administrative classification Economic classification

Government Reviewer

Opinion: Agree

IBP Comment

En discusión entre el IBP y el investigador se definió concordar con el comentario del revisor externo referente a que no está disponible una clasificación funcional, sino por áreas de gestión. Esto también está en línea con el informe del IMF sobre El Salvador (2011 - <https://www.imf.org/en/Publications/CR/Issues/2016/12/31/El-Salvador-Report-on-Observance-of-Standards-and-Codes-Fiscal-Transparency-Module-24994>) y el informe PEFA sobre El Salvador (2013 - https://pefa.org/sites/default/files/assessments/reports/SV-Aug13-PFMPR-Public_0.pdf).

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:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:

As an example: Presupuesto del Ramo de Educación 2018. <http://www.transparenciafiscal.gob.sv/downloads/pdf/LEYPRESU2018-774.pdf>

Comment:

Expenditures under administrative units are grouped by "budgetary units" (unidades presupuestarias) and "lines of work" (líneas de trabajo). This grouping scheme is used to link expenditures to specific administrative sub-units, functions, and programs (in the most accepted use of the term). Every budgetary unit has an objective and a responsible sub-unit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

Presupuesto General del Estado 2018. Sección II. Ingresos. <http://www.transparenciafiscal.gob.sv/downloads/pdf/LEYSUMARIO2018-740.pdf>

Comment:

Revenues are presented by category in the Enacted Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:

Presupuesto General del Estado 2018. Sección II. Ingresos. <http://www.transparenciafiscal.gob.sv/downloads/pdf/LEYSUMARIO2018-740.pdf>

Comment:

All individual sources of revenue are presented in the Enacted Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

Presupuesto General del Estado 2018. Sumario No. 2. <http://www.transparenciafiscal.gob.sv/downloads/pdf/LEYSUMARIO2018-731.pdf>

Comment:

The Enacted Budget indicates the amount of net new borrowing required and the amount of interest payments. The total debt outstanding at the end

of the budget year is not presented.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

64. What information is provided in the Citizens Budget?

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

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:

- Guía del Presupuesto General del Estado 2018 para el Ciudadano. Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-GA-2018-00001.pdf>

Comment:

The Citizen Budget provides information on the expenditure and revenue totals, the main policy initiatives, and contact information for follow up. It does not include information on the macro-economic forecast upon which the budget is based.

Peer Reviewer
Opinion: Disagree
Suggested Answer:

b. The Citizens Budget provides the core information.

Comments: El documento incluye 3 de los 4 requisitos solicitados, sin embargo adicionalmente incluye una explicación detallada sobre como se formula el presupuesto general y brinda conceptos sobre términos utilizados en el proceso, lo cual son de mucha utilidad para que el ciudadano conozca del tema, por ello recomiendo una calificación de "b".

Government Reviewer
Opinion: Agree

Researcher Response

Como se indicó, el presupuesto ciudadano no incluye todos los elementos básicos, por ello se recomienda mantener la respuesta en "c".

IBP Comment

En base a la metodología, se modifica la respuesta a B dado que solo falta un elemento pero hay otros adicionales.

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:

c. A Citizens Budget is disseminated only by using one means of dissemination.

Source:

- Guía del Presupuesto General del Estado 2018 para el Ciudadano. Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-GA-2018-00001.pdf>

Comment:

The Citizen Budget is disseminated only by posting it in the official website (Portal de Transparencia Fiscal).

Peer Reviewer

Opinion: Agree

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:

- Guía del Presupuesto General del Estado 2018 para el Ciudadano. Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-GA-2018-00001.pdf>

Comment:

The Citizen Budget has a defined structure that is used as the same for each fiscal year. There not exists mechanisms to identify public requirements for the Citizen Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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:

- Guía del Presupuesto General del Estado 2018 para el Ciudadano. Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-GA-2018-00001.pdf>

Comment:

A Citizen Budget is published only for the Enacted Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

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:

b. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

Source:

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Nov. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20959.pdf>

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Oct. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20630.pdf>

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Sep. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20584.pdf>

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Ago. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20266.pdf>

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Jul. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-BO-2018-20226.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-RE-2018-06.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a May. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-10227.pdf>

Comment:

Actual expenditures are presented by administrative unit and economic classification in in-year reports. A functional classification is not presented.

Peer Reviewer

Opinion: Agree

Comments: Considerar el Informe de Seguimiento y Evaluación de los Resultados Presupuestarios del Gobierno central que se elabora trimestralmente <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20588.pdf>

Government Reviewer

Opinion: Agree

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:

Administrative classification

Economic classification

Source:

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Nov. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20959.pdf>

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Oct. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20630.pdf>

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Sep. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20584.pdf>

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Ago. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20266.pdf>

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Jul. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-BO-2018-20226.pdf>

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-RE-2018-06.pdf>

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a May. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-10227.pdf>

Comment:

Actual expenditures are presented by administrative unit and economic classification in in-year reports. A functional classification is not presented.

Peer Reviewer

Opinion: Agree

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 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," 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:

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Nov. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20959.pdf>

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Oct. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20630.pdf>

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Sep. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20584.pdf>

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Ago. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20266.pdf>

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Jul. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-BO-2018-20226.pdf>

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-RE-2018-06.pdf>

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a May. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-10227.pdf>

Comment:

In-year reports does not present information for individual programs, only by administrative units.

Peer Reviewer

Opinion: Agree

Comments: Es importante mencionar que estos son informes ejecutivos, sin embargo el Ministerio de Hacienda elabora otros Informes de seguimiento y evaluación donde presentan información más completa como la solicitada en esta pregunta.

<http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20588.pdf> <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20203.pdf> <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-10045.pdf>

Government Reviewer

Opinion: Agree

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

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:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Nov. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20959.pdf>

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Oct. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20630.pdf>

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Sep. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20584.pdf>

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Ago. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20266.pdf>

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Jul. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-BO-2018-20226.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-RE-2018-06.pdf>
- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a May. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-10227.pdf>

Comment:

Comparisons with the Enacted Budget are presented in in-year reports.

Peer Reviewer

Opinion: Agree

Comments: A diferencia de la encuesta anterior, ahora los informes si incluyen la Asignación Votada.

Government Reviewer

Opinion: Agree

IBP Comment

El Cuadro 2 (Informe Noviembre) presenta columnas con "Asignación Votada" y "Asignación Modificada". Ambas son consideradas adecuadas para esta pregunta.

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:

a. Yes, In-Year Reports present actual revenue by category.

Source:

Ingresos recaudados al mes de noviembre de 2018. <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DPEF-IF-2018-20643.xlsx>

Comment:

In-year revenues are reported in specific reports only for revenues. Data is presented by category.

Peer Reviewer

Opinion: Agree

Comments: Considerar el Informe de Seguimiento y Evaluación de los Resultados Presupuestarios del Gobierno central que se elabora trimestralmente por la Dirección General del presupuesto, en base a los datos del SAFI. Se muestra la ejecución del presupuesto de ingresos según clasificación económica. <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20588.pdf>

Government Reviewer

Opinion: Agree

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:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Source:

Ingresos recaudados al mes de noviembre de 2018. <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DPEF-IF-2018-20643.xlsx>

Comment:

In-year revenues are reported in specific reports only for revenues. Data is presented for all individual sources of actual revenue.

Peer Reviewer

Opinion: Agree

Comments: Considerar el Informe de Seguimiento y Evaluación de los Resultados Presupuestarios del Gobierno central que se elabora trimestralmente por la Dirección General del presupuesto, en base a los datos del SAFI. Se muestra la ejecución del presupuesto de ingresos según clasificación económica. <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20588.pdf>

Government Reviewer

Opinion: Agree

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

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:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

Ingresos recaudados al mes de noviembre de 2018. <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DPEF-IF-2018-20643.xlsx>
Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Nov. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20959.pdf>

Comment:

In revenue in-year reports comparisons are presented with the period in the previous year. Comparisons with the Enacted Budget are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

El Cuadro 3 (Informe Noviembre) presenta columnas con "Asignación Votada" y "Asignación Modificada". Ambas son consideradas adecuadas para esta pregunta.

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:

c. Yes, one of the three estimates related to government borrowing and debt are presented.

Source:

- Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos (cifras a Nov. 2018). Cuadro No. 3 (p. 9) Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20959.pdf>
- Informe del Perfil de la Deuda del Sector Público No Financiero. Noviembre, 2018. <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DGICP-IF-2018-20673.xlsx>

Comment:

The total debt burden is presented in a specific in-year report.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, one of the three estimates related to government borrowing and debt are presented.

Comments: En el Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos citado por el investigador no se encuentran explícitamente ninguna de las tres variables solicitadas, pues en el cuadro 3 se muestra la ejecución de todo el rubro 55 Gtos Financieros y otros, donde no es posible determinar el gasto en intereses de la deuda. El monto de préstamos nuevos durante el año es posible calcularlo a partir de la diferencia entre el 2017 y 2018, pero no aparece detallado como la metodología lo requiere. Únicamente se refleja el monto total de la deuda. En el informe de seguimiento existe información sobre el pago de intereses <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-IF-2018-20588.pdf>

Government Reviewer

Opinion: Agree

Researcher Response

En relación con el comentario del revisor en que únicamente se presenta en forma explícita el monto total de la deuda. Se cambia la respuesta a "c".

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:

c. Yes, information is presented, but it excludes some core elements.

Source:

- Informe del Perfil de la Deuda del Sector Público No Financiero. Noviembre, 2018. <http://www.transparenciafiscal.gob.sv/downloads/xlsx/700-DGICP-IF-2018-20673.xlsx>

Comment:

Interest rates, maturity profile, and whether the debt is domestic or external is presented as graphical summaries with categories and percentages. However, details are not included.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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:

- Revisión de medio año (a Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-2DOSE.pdf>

Comment:

El Salvador does not produce a mid-year report based on international standards. The Finance Ministry produces an in-year report that it names mid-year report. However, that in-year report does not accomplish international standards to be considered a mid-year report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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:

- Revisión de medio año (a Jun. 2018). Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-2DOSE.pdf>

Comment:

El Salvador does not produce a mid-year report based on international standards. The Finance Ministry produces an in-year report that it names mid-year report. However, that in-year report does not accomplish international standards to be considered a mid-year report.

Peer Reviewer

Opinion: Agree

Comments: El link correcto para el informe de revisión de medio año a junio 2018 es <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-20204.pdf>

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

Se agradece la precisión realizada por el revisor sobre el link.

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:

N/A

Comment:

El Salvador does not produce a mid-year report based on international standards. The Finance Ministry produces an in-year report that it names mid-year report. However, that in-year report does not accomplish international standards to be considered a mid-year report. Ver: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-20204.pdf>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

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:

N/A

Comment:

El Salvador does not produce a mid-year report based on international standards. The Finance Ministry produces an in-year report that it names mid-year report. However, that in-year report does not accomplish international standards to be considered a mid-year report. Ver <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-20204.pdf>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

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:

N/A

Comment:

El Salvador does not produce a mid-year report based on international standards. The Finance Ministry produces an in-year report that it names mid-year report. However, that in-year report does not accomplish international standards to be considered a mid-year report. Ver: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-20204.pdf>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

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:

N/A

Comment:

El Salvador does not produce a mid-year report based on international standards. The Finance Ministry produces an in-year report that it names mid-year report. However, that in-year report does not accomplish international standards to be considered a mid-year report.

Peer Reviewer

Opinion: Agree

Comments:

Government Reviewer

Opinion: I choose not to review this question

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:

N/A

Comment:

El Salvador does not produce a mid-year report based on international standards. The Finance Ministry produces an in-year report that it names mid-year report. However, that in-year report does not accomplish international standards to be considered a mid-year report. Ver: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-20204.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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:

N/A

Comment:

El Salvador does not produce a mid-year report based on international standards. The Finance Ministry produces an in-year report that it names mid-year report. However, that in-year report does not accomplish international standards to be considered a mid-year report. Ver: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-20204.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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:

N/A

Comment:

El Salvador does not produce a mid-year review report based on international standards. The Finance Ministry produces an in-year report that it names mid-year report. However, that in-year report does not accomplish international standards to be considered a mid-year report. Ver: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-20204.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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 de la Gestión Financiera del Estado 2017. Link: <http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html>

- Informe de la Gestión Financiera del Estado 2017. Estados Presupuestarios y Financieros del Gobierno Central.

<http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00016.pdf>

Comment:

Comparisons of actual expenditure at the end of the year are presented against the updated budget (enacted budget + modifications).

Peer Reviewer

Opinion: Agree

Comments: En el siguiente link se dirige a la sección de los informes de la Gestión Financiera del Estado, solo debe seleccionar el año 2017.

http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html#spy_PTFPG27, aquí se puede encontrar la explicación por escrito de los Estados Presupuestarios y Financieros que el investigador indica.

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:

b. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

Source:

- Informe de la Gestión Financiera del Estado 2017. Estados Presupuestarios y Financieros del Gobierno Central. pp. 305-309.
<http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00016.pdf>

Comment:

Expenditure estimates are presented by administrative-unit, economic, and a like functional (management areas) classification in the Year-End Report.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

Comments: El informe de fin de año presenta los gastos por clasificación institucional y económica

Government Reviewer

Opinion: Agree

IBP Comment

Se modifica la respuesta de A a B. En discusión entre el IBP y el investigador se definió concordar con el comentario del revisor externo referente a que no está disponible una clasificación funcional, sino por áreas de gestión. Esto también está en línea con el informe del IMF sobre El Salvador (2011 - <https://www.imf.org/en/Publications/CR/Issues/2016/12/31/El-Salvador-Report-on-Observance-of-Standards-and-Codes-Fiscal-Transparency-Module-24994>) y el informe PEFA sobre El Salvador (2013 - https://pefa.org/sites/default/files/assessments/reports/SV-Aug13-PFMPR-Public_0.pdf).

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

Source:

- Informe de la Gestión Financiera del Estado 2017. Estados Presupuestarios y Financieros del Gobierno Central. pp. 305-309.
<http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00016.pdf>

Comment:

Expenditure estimates are presented by administrative-unit, economic, and functional classification in the Year-End Report.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Administrative classification Economic classification

Comments: En El Salvador no se cuenta con un Clasificador Funcional en uso, se adjunta manual de Clasificación Presupuestaria, en la página 94 puede verificarse que el clasificador por áreas de gestión no tiene la misma finalidad que un clasificador funcional.

<http://www.transparenciafiscal.gob.sv/downloads/pdf/DC4757.pdf>,

Government Reviewer

Opinion: Agree

IBP Comment

En discusión entre el IBP y el investigador se definió concordar con el comentario del revisor externo referente a que no está disponible una clasificación funcional, sino por áreas de gestión. Esto también está en línea con el informe del IMF sobre El Salvador (2011 -

<https://www.imf.org/en/Publications/CR/Issues/2016/12/31/El-Salvador-Report-on-Observance-of-Standards-and-Codes-Fiscal-Transparency-Module-24994>) y el informe PEFA sobre El Salvador (2013 - https://pefa.org/sites/default/files/assessments/reports/SV-Aug13-PFMPR-Public_0.pdf).

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:

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

Source:

- Informe de la Gestión Financiera del Estado 2017. Estados Presupuestarios y Financieros del Gobierno Central. pp. 296-303.
<http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00016.pdf>

Comment:

In the Year-End Report, expenditures levels are presented by "budgetary units" which for this questionnaire is being considered as programs.

Peer Reviewer

Opinion: Agree

Comments: Por el momento la estructura del presupuesto en El Salvador no tiene programas presupuestarios, sin embargo a través del desglose de gastos por unidad presupuestaria y líneas de trabajo se presenta alguna información de programas gubernamentales, además en la explicación por escrito se informa sobre algunos programas puntuales del gobierno.

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 de la Gestión Financiera del Estado 2017. Estados Presupuestarios y Financieros del Gobierno Central. pp. 288-295.
<http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00016.pdf>

Comment:

Comparisons of actual expenditure at the end of the year are presented against the updated budget (enacted budget + modifications).

Peer Reviewer

Opinion: Agree

Comments: En el link que adjunta el investigador no se encuentra la explicación a la diferencia mostrada en los estados presupuestarios y financieros, por ello adjunto el siguiente link http://www.transparenciafiscal.gob.sv/ptf/es/PTF2-Gastos.html#spy_PTFPG27. Es importante mencionar que se presentan algunas explicaciones, pero no se hace una explicación completa, ni se mencionan concretamente los resultados, aunque la diferencia en la recaudación de impuestos es mínima.

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 la Gestión Financiera del Estado 2017. Estados Presupuestarios y Financieros del Gobierno Central. pp. 288-295.
<http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00016.pdf>

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Comments: Las estimaciones de ingresos por categoría pueden encontrarse en el siguiente link, en la página 73
<http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00012.pdf>

Government Reviewer

Opinion: Agree

Researcher Response

Se toma nota del comentario del revisor.

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 de la Gestión Financiera del Estado 2017. Estados Presupuestarios y Financieros del Gobierno Central. pp. 288-295.
<http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00016.pdf>

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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 de la Gestión Financiera del Estado 2017. Capítulo III. Situación Financiera del Sector Público. pp. 165-166.
<http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00013.pdf>
- Informe de la Gestión Financiera del Estado 2017. Estados Presupuestarios y Financieros del Gobierno Central. pp. 286-287, 337-338.
<http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00016.pdf>

Comment:

Differences between original borrowing and debt, actual outcomes, and interest payments are presented in the Year-End Report along with a narrative discussion.

Peer Reviewer

Opinion: Agree

Comments: En estos documentos pueden encontrarse las cifras sobre el monto de préstamos nuevos y los pagos de intereses de la deuda y el ESTADO DEMOSTRATIVO DE LA DEUDA PÚBLICA EXTERNA E INTERNA respectivamente:

<http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00021.pdf>. <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00018.pdf> <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00013.pdf> (pág. 184 a 190) La única información que no se encuentra es la tasa de interés de la deuda.

Government Reviewer
Opinion: Agree

Researcher Response

Los pagos de intereses están reportados en Informe de la Gestión Financiera del Estado 2017. Estados Presupuestarios y Financieros del Gobierno Central. pp. 286-287, 337-338, pero no se indican las tasas ni la madurez de la deuda, variables que son necesarias para comprender la composición de la deuda. Debido a tales omisiones se sugiere cambiar la respuesta a "c". <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00016.pdf>

IBP Comment

La respuesta se ha modificado de A a C dado que no hay comparación de los 6 elementos a los que refiere esta pregunta. Ver pregunta 90b.

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
The interest payments on outstanding debt for the budget year
Whether the debt is domestic or external

Source:

- Informe de la Gestión Financiera del Estado 2017. Capítulo III. Situación Financiera del Sector Público. pp. 165-166.
<http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00013.pdf>
- Informe de la Gestión Financiera del Estado 2017. Estados Presupuestarios y Financieros del Gobierno Central. pp. 286-287, 337-338.
<http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00016.pdf>

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Comments: En estos documentos pueden encontrarse las cifras sobre el monto de préstamos nuevos y los pagos de intereses de la deuda y el ESTADO DEMOSTRATIVO DE LA DEUDA PÚBLICA EXTERNA E INTERNA respectivamente:

<http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00021.pdf>. <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00018.pdf> <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00013.pdf> (pág. 184 a 190)

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 de la Gestión Financiera del Estado 2017. Capítulo I. Resumen Ejecutivo sobre la Gestión Presupuestaria y Financiera del Estado.
<http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00011.pdf>

Comment:

The Year-End Report does not present any reference to the macroeconomic forecast in which the budget was based.

Peer Reviewer

Opinion: Agree

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 de la Gestión Financiera del Estado 2017. Capítulo I. Resumen Ejecutivo sobre la Gestión Presupuestaria y Financiera del Estado.
<http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00011.pdf>

Comment:

The Year-End Report does not present any reference to the macroeconomic forecast in which the budget was based.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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 la Gestión Financiera del Estado 2017. Capítulo I. Resumen Ejecutivo sobre la Gestión Presupuestaria y Financiera del Estado.
<http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00011.pdf>

Comment:

Relations between non-financial input and actual outcomes are not presented in the Year-End Report.

Peer Reviewer

Opinion: Agree

Comments: Bajo el presupuesto por áreas de gestión no se incluye información no financiera, es decir no se utilizan indicadores que puedan medir el desempeño de las instituciones públicas.

Government Reviewer

Opinion: I choose not to review this question

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 de la Gestión Financiera del Estado 2017. Capítulo I. Resumen Ejecutivo sobre la Gestión Presupuestaria y Financiera del Estado.
<http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00011.pdf>

Comment:

Relations between non-financial data and actual outcomes are not presented in the Year-End Report.

Peer Reviewer

Opinion: Agree

Comments: Bajo el presupuesto por áreas de gestión no se incluye información no financiera, es decir no se utilizan indicadores que puedan medir el desempeño de las instituciones públicas.

Government Reviewer

Opinion: I choose not to review this question

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:

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

Source:

- Informe de la Gestión Financiera del Estado 2017. Capítulo I. Resumen Ejecutivo sobre la Gestión Presupuestaria y Financiera del Estado.
<http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00011.pdf>

Comment:

Actual expenditure level for some policies are presented, but in any case estimates of the differences with the enacted level are made.

Peer Reviewer

Opinion: Agree

Comments: Efectivamente en la explicación del informe se presenta alguna información de los programas que tienen como población objetivo a los sectores más empobrecidos, pero no hay manera de identificar puntualmente a los beneficiarios de las partidas presupuestarias, y tampoco ver una diferencia entre lo presupuestado y los resultados reales. En el presupuesto aún no se incluyen indicadores de desempeño que permitieran responder esta pregunta.

Government Reviewer

Opinion: Agree

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

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:

a. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

Source:

Informe de la Gestión Financiera del Estado. Capítulo V. Situación Presupuestaria y Financiera de los Fondos de Actividades Especiales.
<http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00015.pdf>

Comment:

In the Year-End Report, data on the actual level of extra-budgetary funds are presented, but they are not compared with enacted levels.

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

Comments: Como bien señala el investigador, en este informe se presenta la información sobre la ejecución de ingresos y gastos de los fondos de actividades especiales, los cuales por motivos legales no se incluyen el presupuesto general del estado aprobado por la Asamblea Legislativa, sin embargo, el presupuesto de cada uno de estos fondos se operativiza en el SAFI, estandarizando los procesos de ejecución de igual manera que el Presupuesto General del Estado, lo cual puede observarse en este informe, en donde se compara el presupuesto modificado con el ejecutado, con su respectiva explicación, por ello recomiendo una calificación de "a".

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

La pregunta se refiere a la comparación con las estimaciones originales. Dicha información no es presentada en el informe de fin de año. Lo que se presente es la comparación con el presupuesto modificado, es decir con las reasignaciones o transferencias entre partidas presupuestarias realizadas durante la ejecución del Presupuesto. En dicho informe se omiten las asignaciones votadas, es decir las originalmente aprobadas y que permitirían comparar que tan acertadas o creíbles fue las estimaciones sometidas a votación legislativa en el proyecto de Presupuesto.

IBP Comment

Para asegurar consistencia con otros países, se considera que la información de "presupuesto modificado" es adecuada para responder a esta pregunta. En consecuencia, se modifica la respuesta de D a A.

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:

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

Source:

- Informe de la Gestión Financiera del Estado 2017. Estados Presupuestarios y Financieros del Gobierno Central. pp. 328-330.
<http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00016.pdf>

Comment:

A financial statement is presented in the Year-End Report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:

Portal de Transparencia de la Corte de Cuentas. Resultados del Proceso de Fiscalización.
<http://www.cortedecuentas.gob.sv/index.php/es/transparencia>

Comment:

El Salvador's SAI has conducted all three types of audits. That statement is based on the review of audit reports published in its official website.

Peer Reviewer

Opinion: Agree

Comments: Según las normas de auditoría gubernamental en su art. 14 la auditoría gubernamental se clasifica en: Auditoría financiera, Auditoría de Gestión (rendimiento) y Examen Especial (cumplimiento normativo). Los resultados de las auditorías se publican en el link que adjunta el investigador.

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:

d. No expenditures have been audited.

Source:

- Informe de examen especial relacionado al Informe de la Gestión Financiera del Estado por el período del 1 de enero al 31 de diciembre de 2017.
Link: <http://www.cortedecuentas.gob.sv/index.php/es/resultado-del-proceso-de-fiscalizacion/informes-finales-de-auditoria/direccion-de-auditoria-1/2018?download=7844:informe-de-examen-especial-relacionado-al-informe-de-la-gestion-financiera-del-estado-presentado-por-el-ministerio-de-hacienda-a-la-asamblea-legislativa>

Comment:

The cited report is on if procedures for preparing the Year-End Report has been observed by the Ministry of Finance. The SAI has not statistics or indicators on how much of expenditure has been audited at a specific time.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. All expenditures within the SAI's mandate have been audited.

Comments: La Corte de Cuentas realiza un examen especial al informe de la gestión financiera del estado presentado por el Ministerio de Hacienda, este tipo de auditoría solo determina si las actividades, operaciones financieras, control interno y el uso de los recursos cumplen con las disposiciones legales y normativas aplicables. En esta pregunta 98 recomiendo la respuesta "a", debido a que la misma metodología indica que "Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question". Es decir la Corte de Cuentas si realiza una auditoría de cumplimiento al 100% de los estados presupuestarios y financieros de la ejecución de ingresos y gastos del ejecutivo.

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

El informe que elabora la Corte de Cuentas es sobre el examen de los procedimientos de integración de cifras de los estados financieros pero no sobre el contenido en si de esos estados financieros. Es decir que el uso de los fondos y cómo esto se refleja en las cifras financieras no es auditado por medio de dicho examen.

IBP Comment

El documento que se publica en El Salvador certifica que se ha realizado una auditoría, pero no contiene el informe de auditoría en si.

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 examen especial relacionado al Informe de la Gestión Financiera del Estado por el período del 1 de enero al 31 de diciembre de 2017.
Link: <http://www.cortedecuentas.gob.sv/index.php/es/resultado-del-proceso-de-fiscalizacion/informes-finales-de-auditoria/direccion-de-auditoria-1/2018?download=7844:informe-de-examen-especial-relacionado-al-informe-de-la-gestion-financiera-del-estado-presentado-por-el-ministerio-de-hacienda-a-la-asamblea-legislativa>

Comment:

The SAI has not statistics or indicators on how much of extra-budgetary funds has been audited at a specific time.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. All extra-budgetary funds within the SAI's mandate have been audited.

Comments: La Corte de Cuentas realiza un examen especial al informe de la gestión financiera del estado presentado por el Ministerio de Hacienda, el cual incluye un capítulo sobre todos los Fondos Extrapresupuestarios, este tipo de auditoría determina si las actividades, operaciones financieras, control interno y el uso de los recursos cumplen con las disposiciones legales y normativas aplicables. En esta pregunta 99 recomiendo la respuesta "a", debido a que la misma metodología indica que "Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question". Es decir, la Corte de Cuentas si realiza una auditoría de cumplimiento al 100% de los estados presupuestarios y financieros de la ejecución de ingresos y gastos de los fondos extrapresupuestarios que realiza el Ministerio de Hacienda.

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

El informe al que se refiere el revisor es de integración de cifras, no de uso de fondos. No existe estadísticas o indicadores sobre qué porcentaje de los fondos extra-presupuestarios han sido auditados. Se sugiere mantener la respuesta en "d".

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 examen especial relacionado al Informe de la Gestión Financiera del Estado por el período del 1 de enero al 31 de diciembre de 2017.
Link: <http://www.cortedecuentas.gob.sv/index.php/es/resultado-del-proceso-de-fiscalizacion/informes-finales-de-auditoria/direccion-de-auditoria-1/2018?download=7844:informe-de-examen-especial-relacionado-al-informe-de-la-gestion-financiera-del-estado-presentado-por-el-ministerio-de-hacienda-a-la-asamblea-legislativa>

Comment:

El citado reporte no es considerado un informe de auditoría sobre la gestión presupuestaria, conforme a la metodología de la OBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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:

c. Yes, the executive reports publicly on some audit findings.

Source:

- Informe de examen especial relacionado al Informe de la Gestión Financiera del Estado por el período del 1 de enero al 31 de diciembre de 2017.
Link: <http://www.cortedecuentas.gob.sv/index.php/es/resultado-del-proceso-de-fiscalizacion/informes-finales-de-auditoria/direccion-de-auditoria-1/2018?download=7844:informe-de-examen-especial-relacionado-al-informe-de-la-gestion-financiera-del-estado-presentado-por-el-ministerio-de-hacienda-a-la-asamblea-legislativa>

Comment:

No se produce un reporte de auditoría conforme estándares internacionales.

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, the executive reports publicly on most audit findings.

Comments: El ejecutivo, en los anexos al Informe de la Gestión Financiera del Estado informa el detalle de hallazgos con incidencia financiera, determinados por la Corte de Cuentas de la República, durante auditorías realizadas en las Instituciones Públicas. Las cuales se pueden encontrar en <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGCG-IF-2018-00022.pdf> La respuesta se recomienda que sea "b", debido a que no se menciona para todos los casos los pasos a seguir para superar los hallazgos.

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

El Ejecutivo responde a las observaciones de la Corte de Cuentas durante el proceso de auditoría y esta cita en su informe las partes que estima convenientes de dicha respuesta. Considerando el comentario del revisor independiente, se sugiere cambiar la respuesta de "d" a "c".

IBP Comment

Se confirma la respuesta en C base al comentario presentado por el revisor.

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:

N/A

Comment:

No se produce un informe de auditoría conforme estándares internacionales.

Peer Reviewer

Opinion: Agree

Comments: La Corte de Cuentas no elabora un informe de seguimiento al cumplimiento a las recomendaciones de auditoría por parte del Ejecutivo, u otras instituciones del sector público.

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:

Asamblea Legislativa. Gerencia de Operaciones Legislativas. <https://transparencia.asamblea.gob.sv/informacion-administrativa/gerencias/gerencia-de-operaciones-legislativas>

Comment:

In the legislative body exists a unit that make budgetary analysis (Unidad de Análisis y Seguimiento del Presupuesto). However, this unit not accomplish standards to be considered an independent fiscal institution.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.

Comments: Según el informe "Fiscalización y Calidad del Gasto Público en América Latina" elaborado por la GIZ de El Salvador, pág. 166 entre las debilidades y limitaciones más importantes de la Unidad de Análisis y Seguimiento del Presupuesto es que cuenta con un equipo constituido solo por dos expertos, y sin acceso a los sistemas de información de la Administración Financiera, por lo tanto tiene posibilidades limitadas de prestar apoyo sustantivo a la Asamblea Legislativa, sin embargo recomiendo una calificación de "c" debido a que en la misma publicación se muestran avances en el trabajo de esta unidad, y cumple con algunos principios de la OCDE. <http://www.olacefs.com/wp-content/uploads/2017/04/Calidad-del-gasto-publico-WEB.pdf>

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

Se mantiene la respuesta D dado que la Unidad de Análisis y Seguimiento no tendría las características de una IFI y se entiende más como una oficina de apoyo al Congreso.

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:

Asamblea Legislativa. Gerencia de Operaciones Legislativas. <https://transparencia.asamblea.gob.sv/informacion-administrativa/gerencias/gerencia-de-operaciones-legislativas>

Comment:

In the legislative body exists a unit that make budgetary analysis (Unidad de Análisis y Seguimiento del Presupuesto). However, this unit does not accomplish the standards to be considered an independent fiscal institution.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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:

Asamblea Legislativa. Gerencia de Operaciones Legislativas. <https://transparencia.asamblea.gob.sv/informacion-administrativa/gerencias/gerencia-de-operaciones-legislativas>

Comment:

In the legislative body exists a unit that make budgetary analysis (Unidad de Análisis y Seguimiento del Presupuesto). However, this unit does not accomplish the standards to be considered an independent fiscal institution.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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:

Asamblea Legislativa. Gerencia de Operaciones Legislativas. <https://transparencia.asamblea.gob.sv/informacion-administrativa/gerencias/gerencia-de-operaciones-legislativas>

Comment:

In the legislative body exists a unit that make budgetary analysis (Unidad de Análisis y Seguimiento del Presupuesto). However, this unit does not accomplish the standards to be considered an independent fiscal institution.

Peer Reviewer

Opinion: Agree

Comments: Dentro de las funciones de la Unidad de Análisis y Seguimiento al Presupuesto (uasp), esta prestar apoyo a la Comisión de Hacienda y Especial de Presupuesto mediante exámenes y estudios técnicos en el área de la macroeconomía y el presupuesto público, es decir brindan insumos pero no participan de los debates.

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:

N/A

Comment:

In El Salvador's, the legislative body does not make any prior discussion on the Executive's Budget Proposal

Peer Reviewer

Opinion: Agree

Comments: Recomiendo al investigador reformular su comentario, "La Asamblea Legislativa no discute la política presupuestaria del ejercicio fiscal correspondiente, pues esta es facultad del Ejecutivo, y es discutida en el consejo de Ministros"

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:

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

Source:

- Asamblea Legislativa (2018, Sep. 28). Reciben proyecto de Presupuesto General de la Nación 2019 para análisis legislativo. Link: <https://www.asamblea.gob.sv/node/7867>

Comment:

The Constitution (art. 167, num. 3) says that the EBP must be delivered to the legislative body at least three months before the beginning of the fiscal year. The proposal for 2019 was delivered on time on Sep. 28, 2018.

Peer Reviewer

Opinion: Agree

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:

b. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

Source:

- Aprobado presupuesto 2018 de \$5,467 millones. El Mundo. Ene. 06, 2018. <https://elmundo.sv/aprobado-presupuesto-2018-de-5467-millones/>

- Asamblea aprueba presupuesto 2019 con \$1,297 millones de financiamiento extra. El Diario de Hoy. Dic. 21, 2018.

<https://www.elsalvador.com/noticias/nacional/551466/asamblea-aprobara-presupuesto-con-1297-millones-de-financiamiento-extra/>

- El Congreso salvadoreño aprueba el presupuesto 2019 y emisión de títulos valores. EFE. Dic. 22, 2018.

Comment:

Para esta pregunta se ha considerado la más reciente discusión y aprobación presupuestaria, correspondiente al Presupuesto 2019. Esta tuvo lugar el 21 de diciembre de 2018, es decir dentro del mes previo al inicio del ejercicio fiscal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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:

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

Source:

Art. 227 Constitución de el Salvador: "El Órgano Legislativo podrá disminuir o rechazar los créditos solicitados pero nunca aumentarlos."

https://www.asamblea.gob.sv/sites/default/files/documents/decretos/171117_072857074_archivo_documento_legislativo.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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:

Dictamen de la Comisión de Hacienda y Especial del Presupuesto para que se apruebe el Presupuesto General del Estado 2019.
<https://www.asamblea.gob.sv/sites/default/files/documents/dictamenes/D10F1B99-284A-4ED6-9023-187DD6DF4F53.pdf>

Comment:

In the most recent budget approval (for the fiscal year 2019), the legislative body adopted modifications in the budgetary allocations proposed by the Executive. Those modifications were adopted by law.

En la más reciente aprobación del presupuesto se aumentaron las asignaciones de la Presidencia de la República con 0.7 mill, Gobernación con 1.7 mill, Educación con 0.8 mill, Salud con 6.1 mill, Cultura con 0.6 mill, Economía con 0.5 mill, Agricultura con 2.0 mill, Obras Públicas con 1.9 mill y Medio Ambiente con 0.06 mill, con un disminución a Hacienda por el total de los montos anteriores (las cifras están dólares de los Estados Unidos).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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:

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Source:

Dictamen de la Comisión de Hacienda y Especial del Presupuesto para que se apruebe el Presupuesto General del Estado 2019.
<https://www.asamblea.gob.sv/sites/default/files/documents/dictamenes/D10F1B99-284A-4ED6-9023-187DD6DF4F53.pdf>

Comment:

A legislative body's special commission examined the EBP in the last budget approval process (for the fiscal year 2019). It has three months, since the EBP was presented in Sept. 2018 until the budget was enacted in Dec. 2018.

Peer Reviewer

Opinion: Agree

Comments: Es la comisión de hacienda y especial del presupuesto la encargada de analizar el proyecto de presupuesto, quien reciben el apoyo técnico de la unidad de análisis y seguimiento del presupuesto.

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:

d. No, sector committees did not examine the Executive's Budget Proposal.

Source:

Dictamen de la Comisión de Hacienda y Especial del Presupuesto para que se aprueba el Presupuesto General del Estado 2019.
<https://www.asamblea.gob.sv/sites/default/files/documents/dictamenes/D10F1B99-284A-4ED6-9023-187DD6DF4F53.pdf>

Comment:

During the last budget approval process, the Executive's Budget Proposal was examined only by the special commission for finance of the legislative body.

Peer Reviewer

Opinion: Agree

Comments: Al revisar las agendas de la comisión de hacienda no se constata la participación de legisladores pertenecientes a otras comisiones.
<https://www.asamblea.gob.sv/comisiones/agendas/2018-2021/B665C0AF-9540-4562-954F-1FB341CF1BC2>

Government Reviewer

Opinion: I choose not to review this question

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:

- Listado de dictámenes de la Comisión de Hacienda y Especial del Presupuesto. <https://www.asamblea.gob.sv/comisiones/dictamenes/2018-2021/B665C0AF-9540-4562-954F-1FB341CF1BC2>

- Comisión de Defensa reitera apoyo al Centro Farmacéutico de la FAES. Asamblea Legislativa. Oct. 18, 2018.

<https://www.asamblea.gob.sv/node/7917>

- Asamblea Legislativa. Nota: Buscan una reforma a ley de veteranos y excombatientes viable financieramente. Nov. 13, 2018. Enlace:

<https://www.asamblea.gob.sv/node/8108>

Comment:

From the list of resolutions of the legislative body's special commission on finance, it can be observed that none in-year report was examined.

La Unidad de Análisis y Seguimiento del Presupuesto reportes informes para los miembros de la comisión sobre la ejecución del presupuesto, pero dicha información solo se usa como insumo para las discusiones de la Comisión de Hacienda y Especial del Presupuesto. En las referencias se incluye una nota de un análisis elaborado por dicha unidad, referido a la viabilidad financiera de una reforma de ley con implicaciones presupuestarias.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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:

a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

Source:

Ley Orgánica de Administración Financiera del Estado. Enlace: http://www.transparenciafiscal.gob.sv/downloads/pdf/DC4728_Ley_AFL_-_noviembre_25_2011.pdf

Art. 45.-Las modificaciones presupuestarias que resulten necesarias durante la ejecución del presupuesto votado quedan reguladas de la siguiente manera:a)Las transferenciasentre asignaciones de distintos ramos u organismos administrativos de la administración pública, excepto las que se declaren intransferibles, serán objeto de Decreto Legislativo a iniciativa del Presidente de la República, por medio del Ministro de Hacienda

Comment:

Para los cambios presupuestarios entre unidades administrativas la Ley requiere que el Ejecutivo solicite aprobación de la Asamblea Legislativa.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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:

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

Source:

- Constitución de la República, artículo 132 numeral 8. Enlace:

https://www.asamblea.gob.sv/sites/default/files/documents/decretos/171117_072857074_archivo_documento_legislativo.pdf

- Ley Orgánica de Administración Financiera (Nov. 1995), Art. 45: ". Link: <http://www.jurisprudencia.gob.sv/busqueda/showFile.php?bd=2&data=DocumentosBoveda%2FD%2F2%2F1990-1999%2F1996%2F01%2F88A17.PDF&number=559639&fecha=11/01/1996&numero=LEY=ORGANICA=DE=ADMINISTRACION=FINANCIERA=DEL=ESTADO&cesta=0&singlePage=false%27>

- Listado de dictámenes de la Comisión de Hacienda y Especial del Presupuesto. <https://www.asamblea.gob.sv/comisiones/dictamenes/2018-2021/B665C0AF-9540-4562-954F-1FB341CF1BC2>

- Listado de dictámenes de la Comisión de Hacienda y Especial del Presupuesto. <https://www.asamblea.gob.sv/comisiones/dictamenes/2018-2021/B665C0AF-9540-4562-954F-1FB341CF1BC2>

- Listado de dictámenes de la Comisión de Hacienda y Especial del Presupuesto. <https://www.asamblea.gob.sv/comisiones/dictamenes/2018-2021/B665C0AF-9540-4562-954F-1FB341CF1BC2>

Comment:

Es facultad de la Asamblea Legislativa aprobar las modificaciones al presupuesto de ingresos y de egresos, excepto cuando se trata de traslados entre partidas de una misma unidad administrativa. El presupuesto de ingresos se modifica cuando ocurre un nuevo préstamo o donación, de tal

manera que se habilite la correspondiente modificación por el lado de los egresos y de esa manera se mantenga el equilibrio presupuestario.

Como ejemplo se cita el caso del expediente legislativa 2241-4-2018-1 de la Comisión de Hacienda y Especial del Presupuesto, mediante la cual se incorporó un convenio de donación y en consecuencia se modificó el presupuesto en la parte de ingresos. Enlace: <https://www.asamblea.gob.sv/sites/default/files/documents/dictamenes/71C53702-736D-4EFB-BEA8-ACDE654DE2E4.pdf>

Peer Reviewer
Opinion: Agree

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:

- Ley Orgánica de Administración Financiera (Nov. 1995). Link: <http://www.jurisprudencia.gob.sv/busqueda/showFile.php?bd=2&data=DocumentosBoveda%2FD%2F2%2F1990-1999%2F1996%2F01%2F88A17.PDF&number=559639&fecha=11/01/1996&numero=LEY=ORGANICA=DE=ADMINISTRACION=FINANCIERA=DEL=ESTADO&cesta=0&singlePage=false%27>

- Listado de dictámenes de la Comisión de Hacienda y Especial del Presupuesto. <https://www.asamblea.gob.sv/comisiones/dictamenes/2018-2021/B665C0AF-9540-4562-954F-1FB341CF1BC2>

- Pérez Trejo, Carlos Armando and Rodríguez Trejo, Rommel Reynaldo and López, Jaime Alberto (2015) El Salvador : análisis del proceso de formulación presupuestaria y del proyecto presupuesto 2015. Fundación Nacional para el Desarrollo, San Salvador, El Salvador. ISBN 9789996149252. pp. 14-17

Comment:

No existe obligación legal ni se hace en la práctica que el Ejecutivo pida al Legislativo autorización para reducir las partidas de egresos en relación con lo aprobado. En la práctica cuando los ingresos han caído por debajo de las estimaciones, las obligaciones presupuestarias se cubren con deuda de corto plazo (Letras del Tesoro), las cuales luego son convertidas a deuda de largo plazo (ver Pérez Trejo et. al. 2015)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

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:

- Listado de dictámenes de la Comisión de Hacienda y Especial del Presupuesto. <https://www.asamblea.gob.sv/comisiones/dictamenes/2018-2021/B665C0AF-9540-4562-954F-1FB341CF1BC2>

Comment:

In the last year, there is not evidency that the any comission of the legislative body has examined the audit report produced by the SAI.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

Comments: La Corte de Cuentas si remitió el examen especial al informe de la gestión financiera 2017 a la Asamblea Legislativa, la información se encuentra en la agenda de la comisión de hacienda de fecha jueves 9 de agosto de 2018 en la sección de correspondencia recibida, de lo que no hay evidencia es que se haya elaborado un informe con hallazgos y recomendaciones.

<https://www.asamblea.gob.sv/sites/default/files/documents/comisiones/agendas/5CB3BB65-16A2-424E-AB89-384831DC8699.pdf>

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

Efectivamente hay constancia que el informe de auditoría fue entregado a la Asamblea Legislativa, pero no que esta haya hecho una revisión del mismo. Se sugiere mantener la respuesta en "d".

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:

Asamblea elige magistrados de Corte de Cuentas. La Prensa Gráfica. Nov. 25, 2016. <https://www.laprensagrafica.com/elsalvador/Asamblea-elige-magistrados-de-Corte-de-Cuentas-20161125-0063.html>

De acuerdo a la Constitución, los magistrados deben ser elegidos por el poder legislativo: "Art. 196.- La Corte de Cuentas de la República, para el cumplimiento de sus funciones jurisdiccionales, se dividirá en una Cámara de Segunda Instancia y en las Cámaras de Primera Instancia que establezca la ley.

La Cámara de Segunda Instancia estará formada por el Presidente de la Corte y dos Magistrados, cuyo número podrá ser aumentado por la ley. Estos funcionarios serán elegidos para un período de tres años, podrán ser reelegidos, y no podrán ser separados de sus cargos sino por causa justa, mediante resolución de la Asamblea Legislativa. La Cámara de Segunda Instancia nombrará, removerá, concederá licencias y aceptará renunciaciones a los Jueces

de las Cámaras de Primera Instancia." Ver -

https://www.asamblea.gob.sv/sites/default/files/documents/decretos/171117_072857074_archivo_documento_legislativo.pdf

Comment:

The head of the SAI is appointed by the legislative body. Therefore, in legal terms, the head of the SAI is independent from the executive body.

Peer Reviewer

Opinion: Agree

Comments: En terminos legales se establece la independencia del presidente y magistrados de la Corte de Cuentas de la República, sin embargo actualmente se encuentra pendiente una demanda en contra del nombramiento de estas autoridades

http://www.csj.gob.sv/Comunicaciones/2017/11_NOVIEMBRE/COMUNICADOS/Inc.%20116-2017.pdf

Government Reviewer

Opinion: I choose not to review this question

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:

- Constitución de la República (1983) - arts. 131, 195-199 Link: <https://www.asamblea.gob.sv/decretos/details/249>

Art. 196. La Corte de Cuentas de la República, para el cumplimiento de sus funciones jurisdiccionales, se dividirá en una Cámara de Segunda Instancia y en las Cámaras de Primera Instancia que establezca la ley. La Cámara de Segunda Instancia estará formada por el Presidente de la Corte y dos Magistrados, cuyo número podrá ser aumentado por la ley. Estos funcionarios serán elegidos para un período de tres años, podrán ser reelegidos, y no podrán ser separados de sus cargos sino por causa justa, mediante resolución de la Asamblea Legislativa...

Comment:

The head of the SAI can only be removed by the legislative body (see the Constitution, arts. 131, 195-199)

La Constitución establece que el Presidente y Magistrados de la Corte de Cuentas serán nombrados por la Asamblea Legislativa y solo podrán ser removidos por esta por justa causa. Cabe mencionar que han habido casos de nombramiento que han sido anulados por la Sala de lo Constitucional porque la Asamblea Legislativa no cumplió con los requisitos constitucionales para la elección.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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:

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

Source:

- Ley Orgánica de la Corte de Cuentas, art. 2: "La Corte elaborará el proyecto anual de ingresos y egresos de la institución, así como su respectivo régimen de salarios atendiendo a las políticas, procedimientos y fechas presupuestarias establecidas por la Ley de Administración Financiera del Estado y el Ministerio de Hacienda, y lo remitirá al Órgano Ejecutivo, para su inclusión en el Presupuesto General del Estado."

Link: <http://www.cortedecuentas.gob.sv/index.php/es/marco-normativo/ley-principal-que-rige-la-institucion?download=7770:ley-de-la-corte-de-cuentas-de-la-republica>

Comment:

See article 2 in the SAI's law.

Peer Reviewer

Opinion: Agree

Comments: El presupuesto puede ser revisado y/o ajustado por la Asamblea Legislativa, según las facultades que le otorga la constitución.

Government Reviewer

Opinion: I choose not to review this question

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:

- Ley Orgánica de la Corte de Cuentas. "Art. 3.- Están sujetas a la fiscalización y control de la Corte todas las entidades y organismos del sector público y sus servidores, sin excepción alguna. La jurisdicción de la Corte alcanza también a las actividades de entidades, organismos y personas que, no estando comprendidos en el inciso anterior, reciban asignaciones, privilegios o participaciones ocasionales de recursos públicos. En este caso el control se aplicará únicamente al ejercicio en que se haya efectuado el aporte o concesión y al monto de los mismos.

En el caso de entidades que estén sujetas a la vigilancia de la Superintendencia del Sistema Financiero o de la Superintendencia de Sociedades y Empresas Mercantiles, el control de la Corte podrá realizarse en coordinación con aquellas."

Dentro de su competencia, la Corte tiene acceso irrestricto. Art. 45 "Art. 3.- Están sujetas a la fiscalización y control de la Corte todas las entidades y organismos

del sector público y sus servidores, sin excepción alguna. La jurisdicción de la Corte alcanza también a las actividades de entidades, organismos y personas que, no estando comprendidos en el inciso anterior, reciban asignaciones, privilegios o participaciones ocasionales de recursos públicos. En este caso el control se aplicará únicamente al ejercicio en que se haya efectuado el aporte o concesión y al monto de los mismos.

En el caso de entidades que estén sujetas a la vigilancia de la Superintendencia del Sistema Financiero o de la Superintendencia de Sociedades y Empresas Mercantiles, el control de la Corte podrá realizarse en coordinación con aquellas."

Link: <http://www.cortedecuentas.gob.sv/index.php/es/marco-normativo/ley-principal-que-rige-la-institucion?download=7770:ley-de-la-corte-de-cuentas-de-la-republica>

Comment:

Peer Reviewer

Opinion: Agree

Comments: La actual ley no permite la fiscalización de terceros, tales como fideicomisos, subsidios y comodatos.

Government Reviewer

Opinion: I choose not to review this question

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:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Source:

- Ley Orgánica de la Corte de Cuentas. Link: <http://www.cortedecuentas.gob.sv/index.php/es/marco-normativo/ley-principal-que-rige-la-institucion?download=7770:ley-de-la-corte-de-cuentas-de-la-republica>

- Corte de Cuentas. Memoria de Labores 2017. pp. 42-43 y 62. Enlace: <http://www.cortedecuentas.gob.sv/index.php/en/marco-de-gestion-estrategica/memoria-de-labores?download=7374:informe-de-labores-2017>

Comment:

Art. 112 of the SAI's law states that a private audit firm appointed by the legislative body will examine its patrimonial and operative activities. In recent years, this legal provision has not been observed. However, the SAI has an internal audit unit that examines its patrimonial and operative

activities.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

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:
d. Never.

Source:
N/A

Comment:
There is not any finding that signs that the head or staff members of the audit institutions have taken part and testify in hearings of the legislative body

Peer Reviewer
Opinion: Disagree
Suggested Answer:
c. Rarely (i.e., once or twice).

Comments: El año pasado la presidente de la Corte de Cuentas fue llamada a la comisión de hacienda para justificar el incremento de salarios en su institución. <https://www.elsalvador.com/noticias/nacional/presidenta-de-corte-de-cuentas-sera-citada-por-diputados-para-que-explique-aumento-salarial/530313/2018/>

Government Reviewer
Opinion: I choose not to review this question

Researcher Response
En relación al comentario del revisor, no se encontró evidencia de que dicha citación haya tenido lugar. Además, el posible citario se refiere a asuntos administrativos del manejo de la institución y no en relación con el cumplimiento de las facultades asignadas a la Corte de Cuentas como entidad fiscalizadora. Se sugiere mantener la respuesta en "d".

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.

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:

N/A

Comment:

Peer Reviewer

Opinion: Agree

Comments: El proceso de formulación del presupuesto se realiza sin participación del público.

Government Reviewer

Opinion: I choose not to review this question

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:

N/A

Comment:

The Executive does not use any participation mechanism during the budget formulation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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:

N/A

Comment:

The Executive does not use any participation mechanism during the budget formulation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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

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:

d. The requirements for a "c" response or above are not met.

Source:

- Consulta a la API del Portal de Transparencia, sobre mecanismos de participación ciudadana.

https://www.transparencia.gob.sv/api/v1/participation_mechanisms.json?start_at=2018-01-01&end_at=2018-12-31&per_page=10000 (JSON file)

Comment:

The Executive have not realized any specific participation mechanism during the budget implementation in the last year.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

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:

- Consulta a la API del Portal de Transparencia, sobre mecanismos de participación ciudadana.

https://www.transparencia.gob.sv/api/v1/participation_mechanisms.json?start_at=2018-01-01&end_at=2018-12-31&per_page=10000

Comment:

The Executive have not realized any specific participation mechanism during the budget implementation in the last year.

Peer Reviewer
Opinion: Agree
Comments: Recomiendo revisar el link que adjunta el investigador

Government Reviewer
Opinion: I choose not to review this question

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:

d. The requirements for a "c" response or above are not met.

Source:

- Consulta a la API del Portal de Transparencia, sobre mecanismos de participación ciudadana.

https://www.transparencia.gob.sv/api/v1/participation_mechanisms.json?start_at=2018-01-01&end_at=2018-12-31&per_page=10000

Comment:

The Executive have not realized any specific participation mechanism during the budget implementation in the last year.

Peer Reviewer

Opinion: Agree

Comments: Recomiendo revisar el link que adjunta el investigador

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

Como alternativa al link, se sugiere: https://www.transparencia.gob.sv/api/v1/participation_mechanisms

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 there 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:

d. The requirements for a "c" response or above are not met.

Source:

- Consulta a la API del Portal de Transparencia, sobre mecanismos de participación ciudadana.

https://www.transparencia.gob.sv/api/v1/participation_mechanisms.json?start_at=2018-01-01&end_at=2018-12-31&per_page=10000

Comment:

The Executive have not realized any specific participation mechanism during the budget implementation in the last year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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:

- Consulta a la API del Portal de Transparencia, sobre mecanismos de participación ciudadana.

https://www.transparencia.gob.sv/api/v1/participation_mechanisms.json?start_at=2018-01-01&end_at=2018-12-31&per_page=10000

Comment:

The Executive have not realized any specific participation mechanism during the budget implementation in the last year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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:

d. The requirements for a "c" response or above are not met.

Source:

- Consulta a la API del Portal de Transparencia, sobre mecanismos de participación ciudadana.

https://www.transparencia.gob.sv/api/v1/participation_mechanisms.json?start_at=2018-01-01&end_at=2018-12-31&per_page=10000

Comment:

The Executive have not realized any specific participation mechanism during the budget implementation in the last year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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:

- Consulta a la API del Portal de Transparencia, sobre mecanismos de participación ciudadana.
https://www.transparencia.gob.sv/api/v1/participation_mechanisms.json?start_at=2018-01-01&end_at=2018-12-31&per_page=10000 (JSON file)
- Política Presupuestaria 2019 (Jun. 2018). p. 23. Link: <http://www.transparenciafiscal.gob.sv/downloads/pdf/700-DGP-POL-2018-20172.pdf>

Comment:

No participation mechanisms was incorporated for formulating the Executive's Budget Proposal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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

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:

- Consulta a la API del Portal de Transparencia, sobre mecanismos de participación ciudadana.

https://www.transparencia.gob.sv/api/v1/participation_mechanisms.json?start_at=2018-01-01&end_at=2018-12-31&per_page=10000 (JSON file)

Comment:

No participation mechanisms was incorporated by line ministries for formulating or implementing the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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 legislative 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:

d. The requirements for a "c" response or above are not met.

Source:

Reglamento Interior de la Asamblea Legislativa. Enlace: <https://www.asamblea.gob.sv/decretos/details/244>

ARTÍCULO37.- Integración, objeto y número de miembros de las comisiones. Las comisiones serán integradas por Diputados y Diputadas propietarios, con el objeto de estudiar y dictaminar las iniciativas legislativas, que les encomiende el Presidente de la Asamblea al distribuir la correspondencia en las sesiones plenarias. Estarán compuestas por el número de miembros que determine la Junta Directiva, con base en la proporcionalidad de la composición de la Asamblea. Las comisiones deberán escuchar en audiencia a los interesados en los proyectos legislativos o a los afectados por ellos, si por escrito solicitan ser oídos.

ARTÍCULO49.- Audiencias a particulares. Cuando las comisiones lo consideren procedente, previa solicitud por escrito del interesado, darán audiencia a las personas o los representantes de sectores peticionarios, en algún tema que las comisiones estén estudiando.

ARTÍCULO50.- Consultas públicas. Las comisiones podrán acordar realizar consultas públicas sobre los temas en estudio; para ello, organizarán los eventos que estimen convenientes. La Junta Directiva tomará las providencias para facilitar la realización de las consultas en el marco de las posibilidades de la Asamblea.

Comment:

No evidence was found that the legislative body have conducted hearings or other participation mechanisms in the budgetary discussions.

Los artículos 37, 49 y 50 del Reglamento Interior de la Asamblea Legislativa dispone los mecanismos de audiencias y consultas públicas en el trabajo de las comisiones, sin embargo en el caso de las discusiones presupuestarias no se encontró evidencia que estos mecanismos hayan sido utilizados para escuchar la opinión de grupos ciudadanos.

Peer Reviewer

Opinion: Agree

Comments: Efectivamente se revisaron las agendas de la comisión de hacienda y entre los invitados a discutir el proyecto de presupuesto 2019 no se incluyo a representantes de la sociedad civil. Las agendas de la comisión se encuentran en el siguiente link: <https://www.asamblea.gob.sv/comisiones/agendas/2018-2021/B665C0AF-9540-4562-954F-1FB341CF1BC2>

Government Reviewer

Opinion: I choose not to review this question

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:

d. The requirements for a "c" response or above are not met.

Source:

N/A

Comment:

Any evidence was found that the legislative body have conducted hearings or other participation mechanisms in the budgetary discussions.

Peer Reviewer

Opinion: Agree

Comments: Efectivamente se revisaron las agendas de la comisión de hacienda y entre los invitados a discutir el proyecto de presupuesto 2019 no se incluyo a representantes de la sociedad civil. Las agendas de la comisión se encuentran en el siguiente link:

<https://www.asamblea.gob.sv/comisiones/agendas/2018-2021/B665C0AF-9540-4562-954F-1FB341CF1BC2>

Government Reviewer

Opinion: I choose not to review this question

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:

N/A

Comment:

No evidence was found that the legislative body have conducted hearings or other participation mechanisms in the budgetary discussions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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 legislative 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:

N/A

Comment:

No evidence was found that the legislative body have conducted hearings or other participation mechanisms in the budgetary discussions.

Peer Reviewer

Opinion: Agree

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:

Corte de Cuentas. Mecanismos de participación. <http://www.cortedecuentas.gob.sv/index.php/es/direccion-de-transparencia/dpc/mecanismo-de-participacion-ciudadana-y-rendicion-de-cuentas>

Comment:

The SAI only has a complain mechanism for public participation.

El mecanismo de participación consiste en la recepción de denuncias. Si las denuncias son admitidas, éstas se trasladan a las unidades de auditoría para que las consideren en su acciones de control.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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:

- Corte de Cuentas. Mecanismos de participación. <http://www.cortedecuentas.gob.sv/index.php/es/daip/mecanismo-de-participacion-ciudadana-y-rendicion-de-cuentas>
- Corte de Cuentas. Memoria de Labores 2017, pp. 53-54. Enlace: <http://www.cortedecuentas.gob.sv/index.php/en/marco-de-gestion-estrategica/memoria-de-labores?download=7374:informe-de-labores-2017>
- Centro de Asesoría Legal Anticorrupción. Detalle de denuncias tramitadas por la Corte de Cuentas 2017 (datos obtenidos vía Ley de Acceso a la Información Pública). Enlace: <https://alac.funde.org/docs/5b5102fa97b7ea51dfb31f17>

Comment:

The SAI only has a complain mechanism for public participation. Based on relevant complains, the audit program may be modified, but there is not a direct sequence between complains and the audit program.

En sus memorias de labores, la Corte de Cuentas publica el detalle de denuncias recibidas y la resolución sobre las mismas, diferenciando entre las que fueron admitidas o no, e indicando las unidades de auditoría donde fueron trasladadas para su incorporación en las acciones de control.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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:

- Corte de Cuentas. Mecanismos de participación. <http://www.cortedecuentas.gob.sv/index.php/es/daip/mecanismo-de-participacion-ciudadana-y-rendicion-de-cuentas>
- Corte de Cuentas. Memoria de Labores 2017, pp. 55-56. Enlace: <http://www.cortedecuentas.gob.sv/index.php/en/marco-de-gestion-estrategica/memoria-de-labores?download=7374:informe-de-labores-2017>
- Ministerio de Educación. Nota: MINED y Corte de Cuentas lanzan plan piloto de Contraloría Escolar. Feb. 23, 2016. Enlace: <http://www.mined.gob.sv/index.php/noticias/item/8011-mined-y-corte-de-cuentas-lanzan-plan-piloto-de-contraloria-escolar>

Comment:

La Corte de Cuentas, desde 2016 y en colaboración con el Ministerio de Educación, mantiene un programa de contraloría escolar mediante la cual estudiantes de centros escolares participan en el control de los fondos asignados a sus escuelas.

Peer Reviewer

Opinion: Agree

Comments: Con apoyo de la GIZ de El Salvador, la Corte de cuentas desarrolla el Programa de Contraloría Escolar que se fija como objetivo que los estudiantes de educación media tengan la oportunidad de promover la participación ciudadana a través de la contraloría, que consiste en realizar acciones de observación, control y vigilancia sobre el patrimonio del Centro Escolar para lograr más transparencia. <http://www.cortedecuentas.gob.sv/index.php/es/direccion-de-transparencia/drcycs#> "Informe de contraloría escolar entre la corte de cuentas de la república (ccr), y el ministerio de educación (mined)" (tercer documento de arriba hacia abajo) "

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

Se toma nota del comentario del revisor.

