

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

BOLIVIA

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International Budget Partnership
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International Budget Partnership OPEN BUDGET QUESTIONNAIRE BOLIVIA

Section One: The Availability of Budget Documents	4
Table 1. Budget Year of Documents Used in Completing the Questionnaire	5
Table 2. Key Budget Documents Used: Full Titles and Internet Links.....	6
Table 3. Distribution of Documents Related to the Executive’s Budget Proposal.....	8
Table 4. Distribution of the Enacted Budget and Other Reports	9
Section Two: The Executive’s Budget Proposal	10
Estimates for the Budget Year and Beyond.....	11
Estimates for Years Prior to the Budget Year.....	24
Comprehensiveness.....	36
The Budget Narrative & Performance Monitoring.....	47
Additional Key Information for Budget Analysis & Monitoring	51
Section Three: The Budget Process	60
Executive’s Formulation of the Budget	61
Legislative Approval of the Budget.....	66
Executive’s Implementation of the Budget.....	73
Year-end Report and the Supreme Audit Institution	86

Section One: The Availability of Budget Documents

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

Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	Not Available
Executive's Budget Proposal	Not Available
Supporting Budget Documents	Not Available
Citizens Budget	Not Available
Enacted Budget	2006
In-Year Reports	2006
Mid-Year Report	Not Available
Year-End Report	2006
Audit Report	Not Available

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

Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.

If an Internet link is not available for the document, please indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Produced but not Available to the Public
Budget Summary	Produced but not Available to the Public
Executive’s Budget Proposal	Presupuesto General de la Nación 2006 http://vmpec.hacienda.gov.bo/ppto/ppto2006/index.htm Produced but not Available to the Public during the discussion in Parliament
Budget Document One in Support of the Executive’s Budget Proposal	Directrices Presupuestarias, http://www.sigma.gov.bo/php/docs_ppto_2006.php
Budget Document Two in Support of the Executive’s Budget Proposal	Clasificadores Presupuestarios, http://www.sigma.gov.bo/php/docs_ppto_2006.php
Budget Document Three in Support of the Executive’s Budget Proposal	Plan Nacional de Desarrollo Produced but not Available to the Public during the discussion in Parliament
Citizens Budget	Not Produced
Enacted Budget	Presupuesto General de la Nación 2006 Produced and Available to the Public,
In-Year Reports	Se publica información fiscal del gasto ejecutado durante el año, en la página de la Unidad de Programación Fiscal http://www.upf.gob.bo . Adicionalmente, hay un servidor con información de ejecución fiscal, en http://vmpec.hacienda.gov.bo/ejecucion_presup.asp Evaluación Económica 2006

	http://www.udape.gov.bo/evaluacion/epe2006.pdf Operaciones Consolidadas Servicio Público no Financiero y Gobierno http://www.udape.gov.bo/dossierweb2007/htms/doss0301.htm Sector Público no Financiero Programa Fiscal Gestión 2006 http://www.upf.gob.bo/m2112.htm
Mid-Year Review	Produced but not Available to the Public

Year-End Report	Estados Financieros de la Administración Central 2006 http://reportes.sigma.gov.bo:7777/reports/rwservlet?config_rep&r_web_est_ppto_ent&pa_gestion=2006
Audit Report	Not Produced*
Other Documents	Informes por agencia – Available to the public, www.cgr.gov.bo (See menu: "Informes", here it is possible to find special audits, financial and operational audits, and other by public entity: //www.cgr.gov.bo/PortalCGR/inicio.aspx?indice=2&grupo=7&indiceSubGrupo=1&subGrupo=122
Relevant Ministries & Departments	Ministerio de Planificación del Desarrollo (www.planificacion.gov.bo), Ministerio de Hacienda (www.hacienda.gov.bo)

*An Audit Report is not released. However the SAI does release some information. See relevant questions on SAI in section 3 of this questionnaire.

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

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

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

⁺Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

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

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

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

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

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked "not applicable/other," please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> a. All expenditures are classified by administrative unit. b. Expenditures are classified by administrative unit, but some small units are not shown separately. c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmpc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive's Budget proposal is not available to the public until the budget has been approved</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d" because, according to the <i>Guide to the open Budget questionnaire</i>, if the executive's budget proposal is not available to the public prior to the legislature's approval of the document, which is the case, in questions 1 to 55, the answer should be "d."</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d, if we analyze the guide for 2008, it clearly determines that if the Executive's Budget Proposal is not available to the public the answers for questions 1 to 55 should be "d."</p> <p>In table 3 of the questionnaire and in the answer to the question itself it is stated that the executive's budget proposal is not available to the public. The answer would be "d", but in the comment it could be clarified that the proposal is classified by administrative unit. This comment applies to all answers from 1 to 55, in those cases when answer "d" was not an option; I chose the option which specified that the document is not available to the public.</p> <p><u>Researcher Response:</u> I chose my answer "d" we agree with both comments made by the reviewers, since the answer given in this questionnaire was based on the approved and available budget and not on the executive's proposal.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" consistent with the peer reviewer and researcher comments. Questions 1-55 in the questionnaire are intended to evaluate that information made available to the public in the executive's budget proposal and supporting documents <i>prior</i> to the approval of the budget by the legislature. These documents are sometimes known as the executive's 'annual consolidated budget presentation.'</p>	d

<p>It is essential that these documents present a comprehensive picture to the public of the government’s budget and financial activities <i>prior</i> to their approval by the legislature. This ensures that public participation can be meaningful, that is, that public views can be taken into account before the final adoption of the budget. It also greatly contributes to the ability of the legislature to receive analysis and views from the general public, journalists, academics experts and representatives of associations to assist them in their role in undertaking legislative oversight.</p>	
<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ol style="list-style-type: none"> a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmcpc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public; it is only available once the budget has been approved. Approved Budget: the functional classification is incorporated during the fiscal year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ol style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmcpc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved.</p> <p><u>Peer Reviewer One Comment:</u> More appropriate response to this question would be “d.” According to the <i>Guide to the Open Budget Questionnaire</i>, if the executive’s budget proposal is not available to the public prior to the legislature’s approval of the document, which is the case in questions 1-55, the response should be “d.”</p>	<p>d</p>

<p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” Only the Public Investment budget presents the economic classification.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the peer reviewer and researcher comments in Question 1.</p>	
<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmpec.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved. Approved Budget: It is presented in volume 2 of the approved budget, in Programmatic Categories by expenditure category.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” because according to the <i>Guide to the Open Budget Questionnaire</i>, if the executive’s budget proposal is not available to the public prior to the legislature’s approval of the document, which is the case, in questions 1 to 55, the answer should be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d” because the document is not public. But there is information at program level.</p> <p><u>Researcher Response:</u> I chose my answer “d” because we agree with the second comment; it is worth clarifying that the answer given in the present questionnaire was based on the approved and available proposal.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the peer reviewer and researcher comments.</p>	<p>d</p>

<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://vmqc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved. In the case of Bolivia, multi-year budgets are not presented to the parliament and neither to the public. The expenditure estimates for multi-year periods exist for determined financing programs, but which are not incorporated to the executive’s budget.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” because according to the <i>Guide to the Open Budget Questionnaire</i>, if the executive’s budget proposal is not available to the public prior to the legislature’s approval of the document, which is the case, in questions 1 to 55, the answer should be “d.”</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “b” consistent with the peer reviewer and researcher comments.</p>	<p>b</p>
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<p>6. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmhc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved. In the case of Bolivia, multi-year budgets are not presented to the parliament and neither to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmpec.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved. Approved Budget: It is estimated in the Collectable Budget by types of taxes.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” because according to the <i>Guide to the Open Budget Questionnaire</i>, if the executive’s budget proposal is not available to the public prior to the legislature’s approval of the document, which is the case, in questions 1 to 55, the answer should be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d,” because the document is no longer available to the public. However, the document does present details on the collection of tax types.</p> <p><u>Researcher Response:</u> I chose my answer “d” because the document is not available.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the peer reviewer and researcher comments.</p>	<p>d</p>
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<p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmnpc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved. Approved Budget: The aggregated Categories’ Budget by Institutional level is estimated</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” because according to the <i>Guide to the Open Budget Questionnaire</i>, if the executive's budget proposal is not available to the public prior to the legislature’s approval of the document, which is the case, in questions 1 to 55, the answer should be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” It can be explained in the comment that the document contains the information described in answer a, but it is not available to the public.</p> <p><u>Researcher Response:</u> I chose my answer “d” because the document is not available.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the peer reviewer and researcher comments.</p>	<p>d</p>
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<p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://vmmpc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved. In the case of Bolivia, multi-year budgets are not presented to the parliament and neither to the public</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” because according to the <i>Guide to the Open Budget Questionnaire</i>, if the executive’s budget proposal is not available to the public prior to the legislature’s approval of the document, which is the case, in questions 1 to 55, the answer should be “b.”</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer “b” because the document is not available.</p> <p><u>IBP Comment:</u> IBP editors chose answer “b.”</p>	<p>b</p>
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<p>10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, multi-year estimates are presented, but only for some individual sources of revenue. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> http://vmopc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive's Budget proposal is not available to the public until the budget has been approved. In the case of Bolivia, multi-year budgets are not presented to the parliament and neither to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ol style="list-style-type: none"> Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget). Yes, the data reflect the outstanding debt at the end of the budget year. Yes, the data reflect the outstanding debt at the start of the budget year. No, data on the outstanding debt are not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://vmopc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive's Budget proposal is not available to the public until the budget has been approved.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://vmpec.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved. Approved Budget: the internal and external debt’s interest payments can be found in the section for the Consolidated Budget of the Public Sector.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” because according to the <i>Guide to the Open Budget Questionnaire</i>, if the executive's budget proposal is not available to the public prior to the legislature's approval of the document, which is the case, in questions 1 to 55, the answer should be “b.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b,” because the Budget proposal is not available to the public. However this proposal does detail the interest payment, both for Internal and External debt.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” consistent with the peer reviewer and researcher comments.</p>	<p>b</p>
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<p>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmqc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. d. No, information related to the macroeconomic forecast is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmopc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved. In the Approved Budget some macroeconomic variables are shown, but the discussion, estimate and forecasts are made by the executive</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” because according to the <i>Guide to the Open Budget Questionnaire</i>, if the executive’s budget proposal is not available to the public prior to the legislature’s approval of the document, which is the case, in questions 1 to 55, the answer should be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d,” because the proposal is not available to the public. This proposal includes some basic Macroeconomic assumptions such as the Growth Rate, Inflation, Devaluation and Fiscal Deficit, but not an explanation of the Macroeconomic scenario.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the peer reviewer and researcher comments.</p>	<p>d</p>
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<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmipc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved by the Parliament.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmipc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved by the Parliament.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on revenues is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://vmopc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive's Budget proposal is not available to the public until the budget has been approved by the Parliament.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
Estimates for Years Prior to the Budget Year	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> http://vmopc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive's Budget proposal is not available to the public until the budget has been approved. In the case of Bolivia, multi-year budgets are not presented to the parliament and neither to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function for BY-1. No expenditures classified by function are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> http://vmhc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive's Budget proposal is not available to the public until the budget has been approved. In the case of Bolivia, multi-year budgets are not presented to the parliament and neither to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ol style="list-style-type: none"> All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by economic classification for BY-1. No expenditures classified by economic classification are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> http://vmhc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive's Budget proposal is not available to the public until the budget has been approved. In the case of Bolivia, multi-year budgets are not presented to the parliament and neither to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> Program-level expenditure data are presented for all expenditures for BY-1. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. No program-level expenditure data are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> http://vmpc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive's Budget proposal is not available to the public until the budget has been approved. In the case of Bolivia, multi-year budgets are not presented to the parliament and neither to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> http://vmpc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive's Budget proposal is not available to the public until the budget has been approved. In the case of Bolivia, multi-year budgets are not presented to the parliament and neither to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented. b. No, such prior-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://vmpec.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved. In the case of Bolivia, multi-year budgets are not presented to the parliament and neither to the public.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” because according to the <i>Guide to the Open Budget Questionnaire</i>, if the executive’s budget proposal is not available to the public prior to the legislature’s approval of the document, which is the case, in questions 1 to 55, the answer should be “b.”</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” consistent with the peer reviewer and researcher comments.</p>	<p>b</p>
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<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmhc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved by the Parliament. In the case of Bolivia, multi-year budgets are not presented to the parliament and neither to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all expenditures are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> http://vmpec.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive's Budget proposal is not available to the public until the budget has been approved by the Parliament. In the case of Bolivia, multi-year budgets are not presented to the parliament and neither to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> Yes, prior-year data are always adjusted to be comparable to the budget year data. Yes, in most cases, prior-year data are adjusted to be comparable. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> http://vmpec.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive's Budget proposal is not available to the public until the budget has been approved by the Parliament. In the case of Bolivia, multi-year budgets are not presented to the parliament and neither to the public. The budget preparation is framed in budgetary classifiers which allow for comparisons with previous years.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmopc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved by the Parliament. In the case of Bolivia, multi-year budgets are not presented to the parliament and neither to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” Note that this information is available on the internet, in the DGI’s webpage.</p>	<p>d</p>
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<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmpec.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved by the Parliament. In the case of Bolivia, multi-year budgets are not presented to the parliament and neither to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmopc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved. In the case of Bolivia, multi-year budgets are not presented to the parliament and neither to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://vmpec.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved. In the case of Bolivia, multi-year budgets are not presented to the parliament and neither to the public.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b” because according to the <i>Guide to the Open Budget Questionnaire</i>, if the executive’s budget proposal is not available to the public prior to the legislature’s approval of the document, which is the case, in questions 1 to 55, the answer should be “b.”</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” consistent with the peer reviewer and researcher comments.</p>	<p>b</p>
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<p>31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> http://vmcpc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive's Budget proposal is not available to the public until the budget has been approved. In the case of Bolivia, multi-year budgets are not presented to the parliament and neither to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> http://vmcpc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive's Budget proposal is not available to the public until the budget has been approved. In the case of Bolivia, multi-year budgets are not presented to the parliament and neither to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://vmpec.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive's Budget proposal is not available to the public until the budget has been approved. In the case of Bolivia, multi-year budgets are not presented to the parliament and neither to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for government debt are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> http://vmpec.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive's Budget proposal is not available to the public until the budget has been approved. In the case of Bolivia, multi-year budgets are not presented to the parliament and neither to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

Comprehensiveness	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmhc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmpc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive's Budget proposal is not available to the public until the budget has been approved. In the Budget Aggregated by Expense allocation at institutional levels (Group 7) there is information on intergovernmental transfers, but not on the destination, that is, on which kind of programs it is targeted towards</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d" because according to the <i>Guide to the Open Budget Questionnaire</i>, if the executive's budget proposal is not available to the public prior to the legislature's approval of the document, which is the case, in questions 1 to 55, the answer should be "d."</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d," because the proposal is not available to the public. However, the proposal presents the main inter-governmental transfers.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" consistent with the peer reviewer and researcher comments in Question 1.</p>	<p>d</p>
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<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on transfers to public corporations is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmopc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved. In the Budget Aggregated by Expense allocation at institutional levels (Group 7) there is information on governmental transfers to public enterprises, but not on their use and destination.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” because according to the <i>Guide to the Open Budget Questionnaire</i>, if the executive’s budget proposal is not available to the public prior to the legislature’s approval of the document, which is the case, in questions 1 to 55, the answer should be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “be “d,” because the document is not available to the public. The executive’s proposal presents the transfers to Public Corporations.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the peer reviewer and researcher comments in Question 1.</p>	<p>d</p>
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<p>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmpec.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d” because the document is not available to the public. The executive’s proposal includes the Central Bank’s Budget and other public financial entities’, where the quasi-fiscal activities can be seen.</p>	<p>d</p>
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<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmopc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive's Budget proposal is not available to the public until the budget has been approved. In the aggregated budget for categories at the institutional level there is disaggregated information on financial assets, but it cannot be identified by administrative unit.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d" because according to the <i>Guide to the Open Budget Questionnaire</i>, if the executive's budget proposal is not available to the public prior to the legislature's approval of the document, which is the case, in questions 1 to 55, the answer should be "d."</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d" because the document is not available to the public. The executive's proposal only presents information on the purchases or sales of financial assets to be held in the fiscal year, but not the detail on which ones they are nor the stock of financial assets</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" consistent with the peer reviewer and researcher comments in Question 1.</p>	<p>d</p>
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<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmpec.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive's Budget proposal is not available to the public until the budget has been approved.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d" because according to the <i>Guide to the Open Budget Questionnaire</i>, if the executive's budget proposal is not available to the public prior to the legislature's approval of the document, which is the case, in questions 1 to 55, the answer should be "d."</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d" because the document is not available to the public. The executive's proposal only presents information on the purchases or sales of financial assets to be held in the fiscal year, but not the detail on which ones they are nor the stock of financial assets.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" consistent with the peer reviewer and researcher comments in Question 1.</p>	<p>d</p>
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<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmpc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d” because the proposal is not available to the public. The executive’s proposal includes the sources and financial uses, the increases and reductions of the floating debt (spent resources, unpaid resources during previous managements and during the present one).</p> <p><u>Researcher response:</u> Include the Peer Reviewer Two’s comment. The approved budget includes in its sources and financial uses the increases and reductions of the floating debt.</p>	<p>d</p>
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<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmpec.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved. There is no allocation in the Budget that defines the contingent debts.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmpec.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved. There is no explanation about the management of future debts.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmopc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved. The Aggregated Budget for Categories by Institutional Level presents information on donations received by the country.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” because according to the <i>Guide to the Open Budget Questionnaire</i>, if the executive’s budget proposal is not available to the public prior to the legislature’s approval of the document, which is the case, in questions 1 to 55, the answer should be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d” because the proposal is not available to the public. The executive’s proposal presents the detail of the external donations and loans received by the country.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the peer reviewer and researcher comments in Question 1.</p>	<p>d</p>
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<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on tax expenditures is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://vmpec.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ol style="list-style-type: none"> All earmarked revenues are identified individually. At least two-thirds of, but not all, earmarked revenues are identified individually. Less than two-thirds of earmarked revenues are identified individually. No earmarked revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> http://vmpec.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” because according to the <i>Guide to the Open Budget Questionnaire</i>, if the executive’s budget proposal is not available to the public prior to the legislature’s approval of the document, which is the case, in questions 1 to 55, the answer should be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d” because the proposal is not available to the public.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the peer reviewer and researcher comments in Question 1.</p>	d

<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> One percent or less of expenditure is dedicated to secret items. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. Not applicable/other (please comment). <p><u>Citation:</u> http://vmipc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved. In the proposal for 2007 approved by the Parliament no reserved expenditures are identified.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” because according to the <i>Guide to the Open Budget Questionnaire</i>, if the executive's budget proposal is not available to the public prior to the legislature’s approval of the document, which is the case, in questions 1 to 55, the answer should be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d” because the proposal is not available to the public. However, in the budget proposal for 2006 less than 1% of reserved expenditures were included.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the peer reviewer and researcher comments in Question 1.</p>	<p>d</p>
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The Budget Narrative & Performance Monitoring	
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmopc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved. The description of the budget and the government’s policy goals are not presented, but it is known that different matrixes and forms are elaborated in order to establish the relation between the budget and the goals of public policies.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the major policy goals, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmopc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved. In the case of Bolivia, multi-year budgets are not presented to the parliament and neither to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmopc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved. Non-financial data are not presented in the approved budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmpec.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive's Budget proposal is not available to the public until the budget has been approved. Non financial data are not presented for evaluating the performance of the programs.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmpec.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive's Budget proposal is not available to the public until the budget has been approved. No performance indicators are presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ol style="list-style-type: none"> All performance indicators are well designed. Most performance indicators are well designed. Some performance indicators are well designed, but most are not. No programs have performance indicators, or they are not well designed. Not applicable/other (please comment). <p><u>Citation:</u> http://vmopc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved. No performance indicators are presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ol style="list-style-type: none"> All performance indicators are used in conjunction with performance targets. Most performance indicators are used in conjunction with performance targets. Some performance indicators are used in conjunction with performance targets, but most are not. No performance indicators are used in conjunction with performance targets. Not applicable/other (please comment). <p><u>Citation:</u> http://vmopc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved. No performance indicators are presented in the executive’s proposal.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” because according to the <i>Guide to the Open Budget Questionnaire</i>, if the executive’s budget proposal is not available to the public prior to the legislature’s approval of the document, which is the case, in questions 1 to 55, the answer should be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d” because the proposal is not available to the public and no results or goal indicators are presented.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the peer reviewer and researcher comments in Question 1.</p>	d

<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on policies intended to alleviate poverty is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://vmopc.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> The Executive’s Budget proposal is not available to the public until the budget has been approved. Starting from 2007 the Executive has prepared a Programmatic Matrix of the National Development Plan in which the actions to be carried out during the fiscal year, along with the targeted population can be identified.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” because according to the <i>Guide to the Open Budget Questionnaire</i>, if the executive’s budget proposal is not available to the public prior to the legislature’s approval of the document, which is the case, in questions 1 to 55, the answer should be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d” because the proposal is not available to the public and no information on policies is presented either.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the peer reviewer and researcher comments in Question 1.</p>	<p>d</p>
<p>Additional Key Information for Budget Analysis & Monitoring</p>	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive’s budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	

<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.impuestos.gov.bo/Informacion/Biblioteca/gestion2000/Ley%20843%20uno%20.pdf http://www.impuestos.gov.bo/Institucional/Cifras.php</p> <p><u>Comment:</u> The applicable tax rates for the different taxes collected by the Central Government can be found on the webpage of Internal Taxes. The second link presents quantitative information on tax collection.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. Yes, some analysis is presented, but it lacks important details. No analysis on the distribution of the tax burden is presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Information is not available</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with IFI assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Information is not available.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Information is not available.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it provides a summary that is very informative. b. Yes, it provides a summary that is somewhat informative. c. Yes, but the summary is not very informative. d. No, it does not provide a summary. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Minister of Finance, as the one responsible of the preparation of the General Budget of the Nation carries out an oral presentation of the Executive’s Proposal for the Finance Commission in charge of revising the budget, before it is sent for the Legislative Power’s approval. It is known that a written report is presented to the Finance Commission explaining some of the budget allocations, but this report is not available to the public.</p> <p><u>Researcher’s Response to this Question was “c.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” because the government does not give the information to the public.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d,” because the information is not available to the public. Indeed, the Finance Minister presents an oral report in Congress and it can even be broadcasted by the media, but there is no document available to the public.</p> <p><u>Researcher Response:</u> I chose my answer “d” because there is no document available to the public.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the researcher and peer reviewer observations.</p>	<p>d</p>
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<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> A citizen’s budget is not produced.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” because the government does not prepare this document.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” It is neither made nor published.</p> <p><u>Researcher Response:</u> I maintain my answer because a citizen budget is not made, and so a non-technical document is not published, option “d” refers to the stage of promotion.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with peer reviewer and researcher observations.</p>	<p>d</p>
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<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sigma.gov.bo/php/docs_ppto_2006.php</p> <p><u>Comment:</u> The budget classifiers exist, but they contain technical definitions.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b,” because the classifier of the income and expense accounts of the budget exists and it is accessible to the public.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b,” the Budget Classifier presents a definition of what each budget allocation means, both for income and expenses.</p> <p><u>Researcher Response:</u> I maintain my answer “d,” because the definitions that can be seen in the classifiers are still technical, of course the latter were made for a specific public, such as the technicians in charge of formulating the budget proposal.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain consistency of assumption in choosing assumptions across countries.</p>	<p>b</p>
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<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u> Decreto Supremo N° 28168</p> <p><u>Comment:</u> Through the Supreme Decree No. 28168 the access to information is guaranteed, as a fundamental right of every person, in order to request governmental information. But many times the information is restricted; for example, the Executive's Budget proposal.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <p>a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</p> <p>b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</p> <p>c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.</p> <p>d. In practice, no highly disaggregated expenditure information is available.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> Financial information can be requested to the Vice minister of Budgets and Public Accounting in a disaggregated form and to other public entities according to the information required.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated non-financial expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> It is difficult to have non financial information on the different programs presented in the Nation’s budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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Section Three: The Budget Process

The Budget Process		
Executive's Formulation of the Budget		
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The State's Political Constitution, in its article 147, determines that the Executive Power must present the budget proposal to the Legislative Power within the thirty first ordinary sessions.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a	
<p>67. Does the executive release to the public its timetable for preparation of the executive's budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget's formulation)?</p> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> It is known that the Executive prepares a timetable to be used internally.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d	

<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> As it was previously mentioned, the timetable is not disclosed to public opinion; therefore, it is not possible to determine whether the Executive adheres to its timetable. It is known that during the process, the difficulties for coordinating the elaboration of the PGN take place mainly in regional and decentralized public entities</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” because the timetable was never released to the public.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d,” because the timetable is not made public.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” given the researcher’s and peer reviewers observation regarding the lack of public access to the schedule.</p>	<p>d</p>
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<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of legislators. b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. c. Yes, the executive holds very limited consultations, involving only a few members of the legislature. d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The General Budget of the Nation is considered as a political governmental proposal made by the Executive to the Legislative.</p> <p><u>Peer Reviewer One Comment:</u> Generally, in the past the Executive Power sought for a minimum of consensus in its parliamentary faction. This practice was not carried out for the presentation and approval of the 2006 Budget because it constituted a transition government without a parliamentary faction.</p> <p><u>Peer Reviewer Two Comment:</u> An important comment is that in the past, in order to prepare the regional budget, meetings were held with the main congress members of the official party in the regions. However, 2005 (in which the 2006 budget was made) was a special year because there was a transition Government (headed by the Former President of the Supreme Court) calling for elections and thus there were no official-party congress members.</p>	<p>d</p>
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<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year. b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. d. The executive does not release a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The preliminary document is for the exclusive use and knowledge of the executive.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

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

Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The budget proposal for 2007 was sent by the Executive to the Legislative on November 14th, 2006, according to what was established in article 147, paragraph I of the Political Constitution of the State and to the Financial Law No. The Honorable Congress of the Nation, within the 60-day period must consider the Budget Law proposal, after such time period the latter shall become Law. according to paragraphs II and III of article 147 of the Political Constitution of the State</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> According to table 1 work is being done with the 2006 Budget, which was sent to Congress on October 12th, 2005, approved by Congress on December 14th, 2005 and the Law was established on December 16th, 2005.</p> <p><u>Researcher Response:</u> Consider comment of peer reviewer two</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” consistent with researcher and peer reviewer observations.</p>	b

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ul style="list-style-type: none"> a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> According to the General Legal Framework of the Chamber of Deputies, the Finance Commission summons the Minister of the area to present an explanation on the Budget proposal. In practice it is always done every time the General Budget of the Nation is discussed, but these hearings are not public. The hearings are not public; they are restricted to the citizens in general.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The hearings are public, but the audience only audits and does not take part in the discussion.</p>	<p>C</p>
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<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Generally, the individual budgets (Institutional) are not discussed in public hearings</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "c" because in the case of the public universities and the prefectures the Executive Power gives an explanation of the budget, especially of the one destined to investment. Both the representatives of the prefecture and of the universities have the right to express their disagreements or requests regarding the budget being presented to them.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "c" Some public hearings are held, mainly on the Prefecture's and Universities' Budgets.</p> <p><u>Researcher Response:</u> I chose my answer "d" because I maintain my answer, because the hearings that both reviewers refer to are held between the staff of the different administrative units and staff of the central government (executive power), but they are not hearings in which the general public can take part.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" to maintain consistency of assumptions across countries.</p>	<p>d</p>
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<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. c. Yes, a limited number of hearings are held in which testimony from the public is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Parliament does not hold public hearings on institutional budgets.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No reports on the hearings on the public agenda are presented nor disclosed</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?
- Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.
 - No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.
 - Not applicable/other (please comment).

Citation:

Decreto Supremo 28686

Comment:

Starting from the 2006 management, through the Supreme Decree No. 28686 the use of reserved Expenditures was suppressed. The latter were managed in a non-discriminated, irrational way and they were a source of total corruption.

Further, it establishes that the Ministry of the Presidency, the Ministry of Government and the Ministry of the Defense are responsible for managing an account which allows to address the security of the State.

Accountability of the management of this allocation will be directed towards the General Controllorship of the Republic as any other governmental account among the allocations of the corresponding Ministries. Therefore this information is available to the Congress.

The information received by the Parliament through the Commissions of Finance of both chambers (deputies and senators) is not exhaustive.

Peer Reviewer One Comment:

Peer Reviewer Two Comment: For the preparation of the 2006 budget and the previous ones, what is known is the amount of the Reserved Expenditures, which are described in a budget allocation, but the destination of the resources are not known. The Legislative has the same information as the public. In the 2006 management, after the approval of the budget for 2006 those expenditures were eliminated.

Researcher Response: I chose my answer “b” because the general public does not have the possibility to know the destination of those expenditures.

IBP Comment: IBP editors chose answer, “b” consistent with the observation of the researcher.

b

<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <ul style="list-style-type: none"> a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget. b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations. c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited. d. No, the legislature does not have any authority <i>in law</i> to amend the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> Ley Constitución Política del Estado</p> <p><u>Comment:</u> The General Budget of the Nation is approved by the Legislative (Parliament) through a Financial Law, that is, any change in the approved Budget must be made according to the Law. The Parliament only has the authority to observe, approve the budget according to what is established in the Political Constitution of the State. But any amendment or correction to the General Budget of the Nation must be made by the Executive Power.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "a" because it is a law like any other, proposed by the Executive and which can be modified by the Legislative Power.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "a." The Legislative has the authority to change the Budget sent by the Executive. As any Law, the executive proposes, but it is the Legislative who can modify it and who approves it.</p> <p><u>Researcher Response:</u> I chose my answer because in the case of the financial law, only the executive has the possibility to present a modification to the law, and the legislative, as it is mentioned in comment number two, only has the possibility to approve the modification presented by the Executive, as is set out by the Supreme Law "Political Constitution of the State," article 59, fraction 11.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" consistent with the researcher's comments.</p>	<p>d</p>
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<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u> http://vmpec.hacienda.gov.bo/ppto/ppto2007/</p> <p><u>Comment:</u> Also at a sub-national and institutional level.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation:</u> Unidad de Programación Fiscal: http://www.upf.gob.bo/ http://vmpc.hacienda.gov.bo/ejecucion_presupuestaria2.asp; http://www.sigma.gov.bo/php/estadisticas_presupuesto.php</p> <p><u>Comment:</u> The Fiscal Programming Unit presents reports by economic classification and only for the Non-Financial Public Sector (SPNF). In the case of reports by administrative and/or functional unit, it is presented by the Vice ministry of Budgets and Accounting, but the information is in aggregated numbers, it does not present consolidated data and the format of its presentation does not allow carrying out exhaustive analyses</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” because the information given by the UPF refers to the execution of the fiscal program and not to the budget execution.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” 1) The information on the Fiscal Programming Unit is not a budget execution report, but rather a report on the fiscal program. The coverage is partial (especially regarding the number of entities), the methodology is different, although it is very valuable and useful information for doing follow up of the fiscal data, it is not a report of budget execution, as I understand the meaning of the question. 2) The information produced on budget execution is only on public investment, which is prepared quarterly.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the peer reviewer's observations.</p>	d

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Fiscal Programming Unit (UPF), which depends on the Ministry of Finance, presents consolidated reports of the execution of the PGN. However, the information does not discriminate public entities and it is only presented through the economic classification. Besides, the data correspond to the Non-Financial Public Sector (SPNF).</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” because there are only data on the periodic execution of the public investment budget.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c” 1) The UPF’s information is not precisely about the execution of the budget, though it is a Proxy of the budget, it cannot be considered as information on budget execution. This information covers more than two thirds of the fiscal movement, but it is not budget execution. 2) The information which is produced on budget execution is on public investment, and it corresponds to less than two thirds of the budget.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the peer reviewers’ observations under Question 82.</p>	<p>d</p>
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<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> The in-year reports on actual expenditures organized by administrative unit contain program-level detail. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. Not applicable/other (please comment). <p><u>Citation:</u> http://vmopc.hacienda.gov.bo/ejecucion_presupuestaria2.asp; http://www.sigma.gov.bo/php/estadisticas_presupuesto.php</p> <p><u>Comment:</u> In the case of reports by administrative and/or functional units, the information is presented by the Vice ministry of Budgets and Accounting, but the information comes in aggregated amounts, it does not present consolidated data and the format of its presentation does not allow for exhaustive analyses.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” because it only gives public information on public investment by unit and destination.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” because the information of the UPF is not budget execution. Regarding the execution of Public Investment, it is presented by unit and economic classification.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the peer reviewers’ observations under Question 82.</p>	<p>d</p>
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<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <p>a. Yes, comparisons are made for all expenditures. b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. c. Yes, but comparisons are made for less than two-thirds of expenditures. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.sigma.gov.bo/php/estadisticas_presupuesto.php</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” The information of the UPF is not budget execution, in fact it cannot be compared to the Budget, but rather to the financial program. The information which is public and produced and compared with the budget is on public investment.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the peer reviewers’ observations under Question 82.</p>	d
<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <p>a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.upf.gob.bo/ The information presented by the UPF only uses the classifier by economic type. http://www.upf.gob.bo/M2120S07.HTM http://www.upf.gob.bo/M2120S08.htm http://www.impuestos.gov.bo/Institucional/Cifras.php</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Although it is not budget information, the General Directorate of Rent and the UPF present monthly information.</p>	d

<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ol style="list-style-type: none"> In-year reports cover the actual revenue collections of all sources of revenue. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. In-year reports on actual revenue collections are not released to the public. Not applicable/other (please comment). <p><u>Citation:</u> http://www.upf.gob.bo/M2120.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The information is basically on tax incomes.</p>	b
<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> Yes, comparisons are made for all revenue sources. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. Yes, but comparisons are made for less than two-thirds of revenue sources. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> On the income side, the reports do not carry out a comparison of the level of collected income to date with the original estimate for the same period</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "b." because the information published periodically by the National Service of Taxes on incomes is compared to the income budget.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "b." In the case of tax incomes, the DGI is compared to the budget.</p> <p><u>Researcher Response:</u> I chose my answer "d" because I maintain my answer because these comparisons are made within the corresponding units, such as the DGI, but the comparisons of the budgeted and collected sums are not made public.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" consistent with the researcher's comment.</p>	d

<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ol style="list-style-type: none"> Yes, in-year reports on actual borrowing are released at least every month. Yes, in-year reports on actual borrowing are released at least every quarter. Yes, in-year reports on actual borrowing are released at least semi-annually. No, in-year reports on actual borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u> www.bcb.gov.bo http://vmtcp.hacienda.gov.bo/default.aspx?tabid=2</p> <p><u>Comment:</u> In the case of the external debt, the Central Bank of Bolivia discloses information at least each month, through the webpage or in its monthly publication. Furthermore, for further details it presents reports every semester on the public external debt. For the public internal debt the information is presented with a delay of two to three months.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information related to the composition of government debt is presented. Yes, key additional information is presented, but some details are excluded. Yes, some additional information is presented, but it lacks important details. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u> www.bcb.gov.bo http://vmtcp.hacienda.gov.bo/</p> <p><u>Comment:</u> The reports generally present the outstanding amount of the debt, the sum cancelled by interests and the amounts of the spent resources. However, the data of interest rates of the hired loans are generally not disclosed and regarding the profile of its expiration date as well as economic conditionings they are not disclosed.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> Reports are released 1 month or less after the end of the period. Reports are released 2 months or less (but more than 1 month) after the end of the period. Reports are released more than 2 months after the end of the period. In-year reports are not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.upf.gob.bo/M2120.htm</p> <p><u>Comment:</u> The reports have a delay and many times it is due to the absence of some reports of other instances of the public sector, but the delay varies between one and two months.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> These reports are from the UPF, which does not mean budget execution, but it is information on fiscal policy.</p>	d
<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Executive does not make a mid-year analysis for the budget public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Executive does not make a mid-year analysis for the budget public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Executive does not make a mid-year analysis for the budget public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Executive does not make a mid-year analysis for the budget public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain *minimal* level specified in law or regulation)?
- Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
 - Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
 - Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
 - No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).
 - Not applicable/other (please comment).

Citation:

Decreto Supremo 27849

Comment:

The Supreme Decree 27849, referring to the rules for budget modifications establishes that for some budget modifications the Legislative's intervention is necessary. The latter must approve or reject the budget modifications.

Researcher's Response to this Question was "b."

Peer Reviewer One Comment: A more appropriate response to this question would be "d" because the law 2042 authorizes the Executive Power to carry out inter-institutional budget transfers, as long as they do not imply a transfer from the allocated resources for public investment to current expenditure, or if the transfer implies an increase in the allocation for salaries and wages.

Peer Reviewer Two Comment: A more appropriate response to this question would be "d." The budget administration law (law 2042, articles 6, 8 and 10) authorizes the Executive Power to carry out all the fund transfers between administrative units without Congress' authorization. Congress' approval is only needed for: 1) increasing the total expenditure of the budget, 2) increasing the total expenditure on salaries and 3) transferring investment funds to current expenditures. In cases 1 and 2, if the increase is made through external resources (donations or loans) the executive power must only inform the Congress ex post. This is reflected in the D.S. 27849.

Researcher Response: I chose my answer "b" because the Legislative's authorization is only needed in the cases mentioned by the reviewer two.

IBP Comment: IBP editors chose answer, "d" to maintain consistency of assumptions across countries.

d

<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ul style="list-style-type: none"> a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. d. No, the procurement process was not open and competitive in practice. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The process is open, but until today no irregularity in the purchases of goods and services is known.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> These modifications fall within the DS 27849, on budget modifications.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” Generally, supplementary budgets were approved, between August and November, when an important part of the resources had already been spent.</p> <p><u>Peer Reviewer Two Comment:</u> A better answer is “b.” The additional budget was normally approved between August and October, however, for the case of the 2005 and 2006 managements, the additional budgets were approved on the 15th and 28th of November respectively, when a great part of the funds had been spent.</p> <p><u>Researcher Response:</u> I retain my answer because the executive power does not present its additional budget after the resources are fully spent as pointed out in option “b,” generally it happens during the fiscal period.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain consistency of assumptions across countries.</p>	<p>b</p>
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<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> Supplemental budgets are generally equal to 2 percent or less of the original budget. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> For 2005, and data on expenditures, an increase of 12% is evidenced, that is, the valid budget has increased in 12% regarding the originally programmed amount. But these data are still preliminary.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. Expenditures are approved after the funds are expended, but before the end of the fiscal year. Expenditures are approved after the end of the fiscal year, for example in the next budget. Such expenditure takes place without legislative approval. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In the case of natural disasters, extraordinary events which require resources or any other contingency expense which implies strong modifications to the budget, the executive requests the legislative to carry out budget modifications, there are cases in which the changes do not require the legislative approval, but they are specific cases and they do not represent great changes to the budget for the entities and they do not modify the maximum budget limit assigned to each institution.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

Executive's Year-end Report and the Supreme Audit Institution

101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?

- a. The report is released six months or less after the end of the fiscal year.
- b. The report is released 12 months or less (but more than six months) after the end of the fiscal year.
- c. The report is released more than 12 months after the end of the fiscal year.
- d. The executive does not release a year-end report.
- e. Not applicable/other (please comment).

Citation:

Comment:

The report on Financial Statements is presented three months after the fiscal year ends

Researcher's Response to this Question was "a."

Peer Reviewer One Comment: A more appropriate response to this question would be "b" because according to the Political Constitution of the State, the Executive Power can send the information to Congress between December 31st and August 6th of the following year, when the new Congress takes office.

Peer Reviewer Two Comment: A better answer is "b." Article 151 of the Political Constitution of the State determines that "The General Account of Incomes and Expenses of each financial management shall be presented by the Minister of Finance to Congress in the first ordinary session." The ordinary managements begin on August 6th. Article 2nd of the Law 2137 states:

Article 2

Articles 42, 43 and 44 of the Law number 2042 of Budget Administration, dated December 21st, 1999, are replaced by the following texts:

Article 42

The Financial Statements of the Central Administration shall be presented to the President of the Republic within the 180 following days after the fiscal period ends for their analysis and delivery to the Honorable National Congress.

Article 43

In order to fulfill the time period established in article 42, the Financial Statements of the Central Administration will be prepared based on the information received until April 30th of the corresponding managements of the entities that compose it. They are normally sent between the end of June and August 6th.

Researcher Response: I maintain my answer because the periods both reviewers mention are within the maximum six month-period. I keep what is mentioned by the peer reviewer two, when he mentions that the central administration shall present to the president of the republic, within 10 days, that is six months, the financial statements, and where the peer reviewer one states that the Executive Power, that is, through the President of the Republic, sends the documents to Congress until August 6th (almost 6 months), once the fiscal year has concluded.

IBP Comment: IBP editors chose answer, "a" consistent with the observations the researcher.

a

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> At least two thirds of the resources spent by each administrative unit were audited by its own Internal Auditing Unit, which sends a reliability report to the General Controllershship of the Republic, which can carry out further audits.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c” because there are only very few public entities which are audited on its budgetary execution of the last fiscal year, before August 6th of the following year. The auditing program of the General Controllershship of the Republic, apart from being limited in its reach on the majority of the cases, has an important delay in its execution.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” On the one hand, it is important to mention that an audit is not made to the expenditure of the PGN itself. Indeed, the internal audit revises the expenditure of the corresponding entities, but before August 6th (deadline for sending to the Congress) they had not audited two thirds of the previous management.</p> <p><u>Researcher Response:</u> I maintain my answer “b,” since we referred to the expenditures audited by each of the Internal Auditing Units corresponding to each Administrative Unit.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” consistent with the researcher’s observations.</p>	<p>b</p>
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<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://reportes.sigma.gov.bo:7777/reports/rwservlet?config_rep&r_web_est_ppto_ent&pa_gestion=2006 http://www.upf.gob.bo/M2120G06.htm</p> <p><u>Comment:</u> Neither sources nor reports present an explanation about the difference between the approved and spent resources.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ol style="list-style-type: none"> The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). No explanation of the differences is provided, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The differences are not explained.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No explanation is presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No explanation is presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No explanation is presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No explanation is presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No explanation is presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key issues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented on extra-budgetary funds, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No information is presented on the extra-budgetary funds.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p><i>The Independence and Performance of the Supreme Audit Institution</i></p>	

<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ul style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Within the 90 days after the fiscal year has ended, all the entities shall send to the General Controllershship the results of the internal audit (Reliability Report). Those reports can be requested to the General Controllershship of the Republic. It is necessary to clarify that the CGR does not carry out an audit to the PGN; rather it audits the different entities.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” the audits to the public institutions are delayed in most cases for up to 24 months, being necessary to note that there is no audit of the global execution of the General Budget of the Nation.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” The way I understand the question it refers to an audit on behalf of the General Controllershship of the Republic CGR) to the PGN, it is necessary to clarify that the CGR does not carry out an audit to the PGN, rather to the different entities.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with peer reviewer comments.</p>	<p>d</p>
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<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ul style="list-style-type: none"> a. All expenditures have been audited and the reports released to the public. b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. c. Expenditure representing less than two-thirds of expenditure has been audited. d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> All the reports of internal audits can be requested to the General Controllershship of the Republic.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> There is no information which makes explicit the percentage (%) of audited expenditures, due to the fact that the General Controllershship of the Republic CGR) carries out financial audits, operational ones and others, but not an audit to the PGN itself.</p>	<p>C</p>
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<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ol style="list-style-type: none"> The annual audit report(s) includes one or more executive summaries summarizing the report's content. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> http://www.cgr.gov.bo/PortalCGR/inicio.aspx?indice=2&grupo=7&indiceSubGrupo=1&subGrupo=122</p> <p><u>Comment:</u> There is no Audit Report on the Budgetary execution of the PGN</p> <p><u>Researcher's Response to this Question was "b."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "c" because there is no audit on the execution of the General Budget of the Nation.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d" There is no Audit Report on the Budgetary execution of the PGN.</p> <p><u>Researcher Response:</u> I chose my answer "b" because with clarification and comments of the reviewers it can be said that there is no public report about audits on budgetary execution.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "b" consistent with the researchers and peer reviewers comments.</p>	b
<p>114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <ol style="list-style-type: none"> Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In case irregularities are proven, the Executive can request and initiate an investigation of their actions.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, the SAI releases to the public audits of all extra-budgetary funds. b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no knowledge on the existence of extra-budgetary funds.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” The extra budgetary funds could be considered as the own resources of the Municipalities and the Municipal Expenditure, which are not part of the PGN, as well as the case of the Public Universities. However, the CGR does carry out audits to these resources but does not audit everything every year.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” consistent with the peer reviewer’s comments.</p>	c
<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> a. The SAI has full discretion to decide which audits it wishes to undertake. b. The SAI has significant discretion, but faces some limitations. c. The SAI has some discretion, but faces considerable limitations. d. The SAI has no discretion to decide which audits it wishes to undertake. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The audits are defined through an institutional planning or when requested by the Executive Power and the society.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

117. Who determines the budget of the Supreme Audit Institution?

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

Citation:

In the "Decreto Supremo N°23215 Reglamento para el ejercicio de las atribuciones de la Contraloría General de la República."

Comment:

It is the Superior Organ of Auditing itself who determines its budget based on the budgetary maximum limits.

Researcher's Response to this Question was "e."

Peer Reviewer One Comment: A more appropriate response to this question would "c" because the budget approved by Congress, as requested by the Executive Power, does not reflect what is needed by the Controllershship for fulfilling its mission, but rather the availabilities that the Ministry of Finance allocates based on the priorities of the Executive Power and the limitations of the incomes of the National State.

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." According to Law, it is Congress who approves the general budget of the nation and thus the one for the controllership. In practice the budget proposal agreed between the controllership and the Ministry of Finance is respected by Congress. Normally the Ministry of Finance does not reduce the Budget of the previous Management.

Researcher Response: I maintain my answer "e" because it is the CGR itself who presents and determines its budget to execute, based on the maximum limits that the Ministry of Finance defines for it, considering the priorities and income limitations of the National State.

IBP Comment: IBP editors chose answer, "c" consistent with the peer reviewer's observations.

C

<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ol style="list-style-type: none"> a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> As a Superior Organ it does not perform audits to these state agencies, rather each one of the latter, through their Internal Audit Unit, presents a reliability report.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” The Controllership periodically audits these institutions, excluding their reserved expenses.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” The CGR does perform audits to the Police or the Ministry of Defense, etc. The reserved resources are not audited.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” consistent with peer reviewer’s observations.</p>	<p>C</p>
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<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. d. No, the SAI does not maintain any formal mechanisms of communication with the public. e. Not applicable. <p><u>Citation:</u> http://www.cgr.gov.bo/PortalCGR/inicio.aspx?indice=6&grupo=19&indiceSubGrupo=1&subGrupo=64</p> <p><u>Comment:</u> In the case of accusations certain procedures are established.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Parliament, through its Finance Commission, and in turn through its Committee of Budget, Tax Policy and Controllership examines some audit reports, within its attributions and oversight competences.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

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

<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> A partir de la gestión 2006 se eliminan del Presupuesto General de la Nación los Gastos reservados</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> No audits are made for secret funds (Reserved Expenditures)</p>	<p>d</p>
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